

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part E: Business and professional items

Notes:

- * The symbol 'n.a.' used in this publication means not applicable or not available.
- * Totals may not equal the sum of components due to rounding.

- * In order to meet privacy regulations, the following measures have been applied.
 - (a) Number indicators shown may have been rounded to the nearest multiple of 5.
 - (b) Statistics for some items may not be included in some tables.

- * The industry groups are classified based on the Australian and New Zealand Standard Industrial Classification (ANZSIC) 2006 codes on the Australian Business Register.

- 1 The statistics for the 2009–10 income year were sourced from 2010 individual income tax returns processed by 31 October 2011. The statistics are not necessarily complete. For further information please refer to the 'Source of personal tax statistics' section in the 'Personal tax' chapter of *Taxation statistics 2009–10*.
- 2 Refers to personal (or individual) taxpayers with net tax payable equal to \$0.
- 3 Refers to personal (or individual) taxpayers with net tax payable greater than \$0.
- 4 Refers to individual taxpayers who reported income from salary, wages and allowances and did not report an industry in the business and professional items section of the 2010 individual income tax return.
- 5 This category refers to personal taxpayers who did not report income from salary, wages and allowances and did not report an industry in the business and professional items section of the 2010 individual income tax return.
- 6 Includes cigarette and tobacco product manufacturing.
- 7 Includes individuals who did not state their industry.

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Part E: Business and professional items

Industry	Non-taxable individuals ²	Taxable individuals ³	Total individuals	Other business income	
	no.	no.	no.	no.	\$
Salary & wage earners⁴	1,180,795	5,214,760	6,395,560	17,315	4,795,371,336
Other individuals⁵	814,740	216,875	1,031,615	9,010	1,928,536,165
Agriculture, forestry & fishing					
Nursery and floriculture production	755	1,420	2,175	955	72,326,820
Mushroom and vegetable growing	1,415	2,675	4,085	1,955	178,460,354
Fruit and tree nut growing	3,930	12,750	16,675	6,630	388,868,778
Sheep, beef cattle and grain farming	25,435	37,830	63,265	35,465	2,570,083,277
Other crop growing	1,370	3,250	4,620	1,840	303,333,863
Dairy cattle farming	2,070	3,240	5,315	2,575	345,051,227
Poultry farming	250	560	810	280	32,366,027
Deer farming	40	95	140	55	2,133,873
Other livestock farming	2,570	4,375	6,940	2,970	227,025,215
Aquaculture	330	895	1,225	375	32,485,127
Forestry and logging	2,910	20,725	23,640	5,220	352,389,918
Fishing	1,950	6,890	8,840	2,575	188,069,993
Hunting and trapping	440	1,630	2,070	830	37,183,870
Forestry support services	490	2,830	3,325	820	41,889,929
Agriculture and fishing support services	5,395	13,050	18,450	6,995	468,066,693
Total Agriculture, forestry & fishing	49,350	112,225	161,575	69,545	5,239,734,964
Mining					
Coal mining	15	150	165	20	2,066,264
Oil and gas extraction	55	280	335	55	3,568,689
Metal ore mining	115	480	590	105	8,536,690
Construction material mining	140	540	680	175	24,334,412
Other non-metallic mineral mining and quarrying	265	585	855	235	11,423,045
Exploration	135	805	945	150	13,047,076
Other mining support services	200	1,625	1,825	290	26,846,303
Total mining	930	4,465	5,395	1,030	89,822,479
Manufacturing					
Meat and meat product manufacturing	210	755	965	295	21,285,080
Seafood processing	60	180	245	50	3,197,029
Dairy product manufacturing	40	85	125	55	10,469,983
Fruit and vegetable processing	145	250	395	115	11,731,081
Oil and fat manufacturing	45	150	190	60	5,398,107
Grain mill and cereal product manufacturing	40	65	100	30	4,429,457
Bakery product manufacturing	1,105	2,305	3,410	1,145	177,917,553
Sugar and confectionery manufacturing	120	205	320	90	5,858,275

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Part E: Business and professional items

Industry	Total business income		Opening stock		Purchases & other costs	
	no.	\$	no.	\$	no.	\$
Salary & wage earners⁴	19,110	4,842,604,142	4,225	236,071,131	7,255	4,615,802,980
Other individuals⁵	9,980	1,976,334,862	1,755	162,479,051	2,865	1,760,771,974
Agriculture, forestry & fishing						
Nursery and floriculture production	915	72,603,983	265	7,910,759	370	22,417,372
Mushroom and vegetable growing	1,845	179,796,096	305	4,872,212	520	35,056,140
Fruit and tree nut growing	6,155	393,860,927	985	34,440,700	820	91,265,608
Sheep, beef cattle and grain farming	32,050	2,610,709,542	22,920	598,136,649	14,260	610,157,610
Other crop growing	1,670	306,161,838	370	59,721,357	265	115,585,440
Dairy cattle farming	2,375	349,626,405	1,435	48,512,386	875	44,059,289
Poultry farming	265	33,805,765	100	2,007,976	95	7,238,350
Deer farming	55	2,155,036	40	365,102	15	410,318
Other livestock farming	2,735	228,056,137	1,430	97,785,133	950	45,289,925
Aquaculture	360	32,898,415	140	15,105,662	115	14,496,195
Forestry and logging	4,995	354,409,370	390	19,627,626	560	179,428,703
Fishing	2,545	196,791,306	120	3,024,076	220	24,296,878
Hunting and trapping	780	37,687,759	75	1,149,538	105	5,638,765
Forestry support services	795	42,111,758	45	1,329,415	95	6,821,681
Agriculture and fishing support services	6,505	473,167,531	1,130	21,820,072	1,250	50,547,918
Total Agriculture, forestry & fishing	64,050	5,313,841,868	29,745	915,808,663	20,515	1,252,710,192
Mining						
Coal mining	20	2,099,370	5	5,500	5	47,702
Oil and gas extraction	55	3,719,027	5	11,014	5	656,524
Metal ore mining	110	8,905,259	15	884,226	15	802,807
Construction material mining	175	24,680,799	15	319,279	35	2,771,232
Other non-metallic mineral mining and quarrying	235	11,729,415	35	960,820	30	714,070
Exploration	150	13,110,821	15	472,407	20	3,814,514
Other mining support services	295	27,174,178	25	927,454	40	6,201,463
Total mining	1,035	91,418,869	105	3,580,700	150	15,008,312
Manufacturing						
Meat and meat product manufacturing	305	21,759,824	30	622,150	45	6,108,622
Seafood processing	55	3,225,385	5	31,435	15	1,518,655
Dairy product manufacturing	55	10,498,248	15	138,436	30	6,409,729
Fruit and vegetable processing	110	15,494,490	35	453,988	65	3,385,258
Oil and fat manufacturing	55	5,431,416	20	185,265	25	2,491,023
Grain mill and cereal product manufacturing	30	4,429,457	15	175,813	20	1,606,770
Bakery product manufacturing	1,140	178,078,576	500	3,727,046	865	71,127,900
Sugar and confectionery manufacturing	90	5,864,746	40	460,604	65	1,953,111

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Part E: Business and professional items

Industry	Closing stock		Cost of sales		Contractor/subcontractor & commission expenses	
	no.	\$	no.	\$	no.	\$
Salary & wage earners⁴	4,630	274,471,269	7,825	4,577,402,842	830	3,165,362
Other individuals⁵	1,875	176,847,995	3,120	1,746,403,030	410	3,855,710
Agriculture, forestry & fishing						
Nursery and floriculture production	265	8,648,711	405	21,679,420	150	2,356,765
Mushroom and vegetable growing	315	6,023,819	635	33,904,533	280	5,454,833
Fruit and tree nut growing	960	34,303,767	1,325	91,402,541	1,280	22,779,413
Sheep, beef cattle and grain farming	22,800	621,197,291	23,490	587,096,968	8,760	82,090,094
Other crop growing	380	44,906,294	415	130,400,503	420	13,923,718
Dairy cattle farming	1,425	55,229,357	1,460	37,342,318	700	9,022,814
Poultry farming	85	2,110,363	125	7,135,963	35	524,208
Deer farming	35	372,906	35	402,514	10	32,682
Other livestock farming	1,445	97,989,443	1,500	45,085,615	435	5,432,070
Aquaculture	135	15,605,791	130	13,996,066	40	747,531
Forestry and logging	400	21,122,297	690	177,934,032	510	7,527,095
Fishing	110	3,516,679	255	23,804,275	335	8,503,730
Hunting and trapping	90	1,774,083	125	5,014,220	70	1,469,938
Forestry support services	40	1,306,743	105	6,844,353	160	3,262,544
Agriculture and fishing support services	1,160	24,416,602	1,610	47,951,388	1,030	31,698,098
Total Agriculture, forestry & fishing	29,650	938,524,146	32,310	1,229,994,709	14,215	194,825,533
Mining						
Coal mining	5	13,353	5	39,849	5	23,393
Oil and gas extraction	5	101,393	5	566,145	5	1,570
Metal ore mining	15	922,436	20	764,597	10	84,003
Construction material mining	15	312,233	40	2,778,278	35	1,520,888
Other non-metallic mineral mining and quarrying	35	1,100,427	40	574,463	10	116,507
Exploration	15	621,677	25	3,665,244	15	474,457
Other mining support services	20	762,921	45	6,365,996	20	263,328
Total mining	115	3,834,440	180	14,754,572	95	2,484,146
Manufacturing						
Meat and meat product manufacturing	30	634,789	50	6,095,983	15	1,087,066
Seafood processing	5	50,372	15	1,499,718	10	100,512
Dairy product manufacturing	20	113,568	30	6,434,597	10	89,063
Fruit and vegetable processing	30	464,660	65	3,374,586	20	378,196
Oil and fat manufacturing	15	304,907	25	2,371,381	5	57,673
Grain mill and cereal product manufacturing	15	147,304	20	1,635,279	5	7,117
Bakery product manufacturing	550	4,177,867	865	70,677,079	55	861,320
Sugar and confectionery manufacturing	40	377,986	65	2,035,729	5	116,708

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Industry	Rental expenses		Interest expenses within Australia		Depreciation expenses	
	no.	\$	no.	\$	no.	\$
Salary & wage earners⁴	1,000	4,741,715	4,730	32,461,893	5,040	7,712,828
Other individuals⁵	705	5,498,561	1,200	12,110,574	3,035	5,785,389
Agriculture, forestry & fishing						
Nursery and floriculture production	150	1,055,789	305	2,616,558	705	5,086,989
Mushroom and vegetable growing	380	3,431,072	605	7,878,911	1,480	14,119,036
Fruit and tree nut growing	805	7,551,312	3,205	37,971,521	3,725	30,457,813
Sheep, beef cattle and grain farming	3,585	41,897,322	13,570	261,754,283	28,245	299,269,218
Other crop growing	150	2,087,872	765	18,585,125	1,335	15,251,038
Dairy cattle farming	335	5,888,673	1,195	28,610,049	1,990	32,616,768
Poultry farming	30	360,151	105	1,976,418	220	2,553,458
Deer farming	5	33,980	20	201,288	50	360,899
Other livestock farming	285	4,032,645	990	13,554,038	2,330	21,050,248
Aquaculture	65	449,531	165	1,112,358	295	2,049,037
Forestry and logging	540	2,839,986	4,525	39,609,349	1,560	9,119,782
Fishing	200	1,115,410	775	6,643,905	1,730	12,906,570
Hunting and trapping	35	144,387	215	1,039,468	680	3,855,869
Forestry support services	80	474,532	615	7,162,578	340	2,193,993
Agriculture and fishing support services	435	3,082,382	2,105	20,674,657	4,560	54,369,817
Total Agriculture, forestry & fishing	7,085	74,445,044	29,165	449,390,506	49,235	505,260,535
Mining						
Coal mining	5	2,800	5	15,306	15	363,761
Oil and gas extraction	5	22,137	15	72,020	40	203,741
Metal ore mining	20	110,449	30	280,358	100	921,530
Construction material mining	20	117,743	55	884,336	120	2,293,296
Other non-metallic mineral mining and quarrying	15	73,937	45	585,924	185	1,273,879
Exploration	15	57,360	35	182,896	115	614,683
Other mining support services	25	140,704	85	919,858	195	2,172,206
Total mining	100	525,130	265	2,940,698	775	7,843,096
Manufacturing						
Meat and meat product manufacturing	10	103,257	35	204,308	100	584,212
Seafood processing	10	59,820	10	40,697	25	133,254
Dairy product manufacturing	20	239,907	15	105,786	35	332,080
Fruit and vegetable processing	35	399,789	20	178,413	75	625,078
Oil and fat manufacturing	10	166,214	25	275,013	25	299,848
Grain mill and cereal product manufacturing	15	403,258	10	112,152	25	194,420
Bakery product manufacturing	675	19,676,819	340	2,243,499	855	5,482,879
Sugar and confectionery manufacturing	35	496,279	20	123,937	65	273,155

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Part E: Business and professional items

Industry	Motor vehicle expenses		Repairs & maintenance		Other expenses	
	no.	\$	no.	\$	no.	\$
Salary & wage earners⁴	4,835	10,289,644	1,505	2,342,500	16,830	225,654,338
Other individuals⁵	3,855	11,359,236	1,220	1,949,152	8,340	92,791,534
Agriculture, forestry & fishing						
Nursery and floriculture production	700	3,792,377	505	2,095,140	940	25,780,500
Mushroom and vegetable growing	1,400	6,600,341	1,205	7,050,318	1,845	75,531,592
Fruit and tree nut growing	2,745	11,828,550	2,695	14,552,460	6,875	198,749,142
Sheep, beef cattle and grain farming	23,075	103,457,066	25,230	177,607,938	32,345	1,221,490,934
Other crop growing	970	3,911,325	1,135	12,550,941	1,655	96,821,005
Dairy cattle farming	1,665	7,177,564	1,795	20,288,293	2,325	201,271,763
Poultry farming	200	1,107,247	170	1,398,274	260	14,286,924
Deer farming	40	198,717	40	179,539	50	1,394,988
Other livestock farming	2,010	10,296,143	1,870	9,073,799	2,845	153,347,728
Aquaculture	260	1,216,024	195	856,223	445	10,405,321
Forestry and logging	1,275	6,720,876	885	4,048,251	9,005	93,049,433
Fishing	1,735	8,074,587	1,235	7,550,662	2,470	63,083,666
Hunting and trapping	640	4,811,227	445	1,371,208	770	11,603,741
Forestry support services	350	2,044,258	195	776,948	1,230	17,661,515
Agriculture and fishing support services	4,585	26,652,493	3,215	22,420,791	6,010	173,682,895
Total Agriculture, forestry & fishing	41,645	197,888,795	40,820	281,820,785	69,070	2,358,161,147
Mining						
Coal mining	15	190,310	10	25,349	15	371,846
Oil and gas extraction	35	190,281	15	37,333	55	785,878
Metal ore mining	85	576,971	50	237,153	115	2,429,879
Construction material mining	115	849,937	60	1,576,590	165	8,854,897
Other non-metallic mineral mining and quarrying	160	777,638	100	558,844	250	4,951,517
Exploration	100	470,695	40	87,602	170	1,757,129
Other mining support services	195	979,478	75	464,390	280	4,655,224
Total mining	705	4,035,310	350	2,987,261	1,050	23,806,370
Manufacturing						
Meat and meat product manufacturing	255	1,927,847	65	262,234	295	3,754,064
Seafood processing	35	108,535	20	44,095	50	772,303
Dairy product manufacturing	40	255,517	30	167,885	55	2,070,544
Fruit and vegetable processing	85	390,713	45	225,902	110	4,739,123
Oil and fat manufacturing	25	200,357	15	135,097	60	2,232,446
Grain mill and cereal product manufacturing	25	142,691	15	41,415	30	1,460,803
Bakery product manufacturing	840	3,437,650	610	1,610,019	1,120	51,611,423
Sugar and confectionery manufacturing	65	272,727	40	80,168	95	2,011,523

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Part E: Business and professional items

Industry	Total expenses - PP		Total expenses - NPP		Total business expenses	
	no.	\$	no.	\$	no.	\$
Salary & wage earners⁴	4,340	33,392,692	16,270	4,803,113,137	20,540	4,866,119,390
Other individuals⁵	1,160	12,037,755	8,445	1,869,996,364	9,560	1,881,089,134
Agriculture, forestry & fishing						
Nursery and floriculture production	605	38,589,229	440	26,987,997	990	65,555,077
Mushroom and vegetable growing	1,565	126,208,735	450	29,787,096	1,920	155,941,463
Fruit and tree nut growing	6,425	278,742,698	1,645	142,440,632	7,500	421,084,628
Sheep, beef cattle and grain farming	30,740	2,342,690,902	5,770	466,843,671	33,610	2,812,576,170
Other crop growing	1,485	157,235,204	435	138,933,225	1,780	296,141,365
Dairy cattle farming	2,110	308,057,424	445	39,112,393	2,405	347,676,611
Poultry farming	185	23,030,933	105	6,737,647	275	29,779,413
Deer farming	50	1,823,978	15	1,016,081	55	2,840,059
Other livestock farming	2,250	204,185,992	950	61,405,968	2,975	265,797,950
Aquaculture	335	22,520,786	165	8,569,786	480	31,058,252
Forestry and logging	8,505	100,292,609	2,355	244,067,476	10,330	344,682,807
Fishing	1,595	84,652,538	1,085	51,412,160	2,575	135,624,463
Hunting and trapping	175	7,348,534	690	22,199,068	805	29,544,552
Forestry support services	965	15,734,217	485	24,971,542	1,375	41,222,643
Agriculture and fishing support services	2,005	116,051,564	4,945	271,923,408	6,405	387,416,370
Total Agriculture, forestry & fishing	59,000	3,827,165,343	19,985	1,536,408,150	73,475	5,366,941,823
Mining						
Coal mining	5	7,119	15	1,524,256	20	1,531,375
Oil and gas extraction	10	177,625	50	1,744,093	55	1,921,718
Metal ore mining	15	391,667	115	5,185,808	125	5,482,217
Construction material mining	20	537,489	165	19,175,782	175	19,717,456
Other non-metallic mineral mining and quarrying	30	2,489,171	235	6,433,659	260	8,935,213
Exploration	30	485,751	150	6,925,936	175	7,411,687
Other mining support services	40	1,158,974	265	14,990,289	300	16,201,747
Total mining	140	5,247,796	1,000	55,979,823	1,110	61,201,413
Manufacturing						
Meat and meat product manufacturing	25	1,310,174	280	12,817,960	300	14,128,134
Seafood processing	15	611,601	35	2,161,573	50	2,773,174
Dairy product manufacturing	5	430,029	50	9,322,842	55	9,751,470
Fruit and vegetable processing	15	1,167,687	105	12,945,588	120	10,425,188
Oil and fat manufacturing	35	2,678,095	35	3,150,162	65	5,828,257
Grain mill and cereal product manufacturing	5	109,898	30	3,904,174	30	4,013,947
Bakery product manufacturing	20	554,697	1,140	157,392,515	1,155	157,800,896
Sugar and confectionery manufacturing	5	73,171	95	5,388,450	95	5,461,621

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Part E: Business and professional items

Industry	Net income or loss from business this year		Other depreciating assets 1st deducted		Entrepreneurs tax offset-small business entity aggregate turnover	
	no.	\$	no.	\$	no.	\$
Salary & wage earners⁴	22,960	-22,209,120	1,030	10,198,050	14,260	384,472,047
Other individuals⁵	10,675	87,240,560	470	2,951,703	11,215	417,063,486
Agriculture, forestry & fishing						
Nursery and floriculture production	1,055	5,129,276	120	2,384,879	235	7,237,276
Mushroom and vegetable growing	2,075	20,488,309	295	7,421,341	465	16,724,231
Fruit and tree nut growing	8,300	-36,731,703	600	14,195,004	840	24,380,278
Sheep, beef cattle and grain farming	37,715	-302,487,371	5,275	146,802,383	4,705	149,894,684
Other crop growing	1,980	3,196,488	205	6,287,561	285	9,935,612
Dairy cattle farming	2,670	-7,993,007	340	16,130,290	385	13,525,764
Poultry farming	300	3,370,505	35	958,860	50	1,600,373
Deer farming	65	-754,028	5	187,641	5	130,861
Other livestock farming	3,260	-44,598,419	455	15,069,035	450	14,780,437
Aquaculture	520	1,069,851	45	455,730	115	3,543,356
Forestry and logging	11,365	5,817,944	315	5,918,496	785	20,179,186
Fishing	2,790	57,562,825	305	6,265,032	975	33,694,473
Hunting and trapping	875	7,211,696	120	1,776,150	305	10,150,103
Forestry support services	1,485	323,002	60	893,754	205	5,674,165
Agriculture and fishing support services	7,270	66,097,429	830	29,745,791	2,435	74,480,017
Total Agriculture, forestry & fishing	81,720	-222,297,203	9,015	254,491,947	12,240	385,930,816
Mining						
Coal mining	20	512,599	5	37,442	5	33,155
Oil and gas extraction	60	1,773,661	5	97,667	15	422,292
Metal ore mining	135	3,045,848	15	324,222	25	916,499
Construction material mining	185	4,121,399	20	388,777	60	2,010,551
Other non-metallic mineral mining and quarrying	275	3,065,212	30	663,285	80	2,420,635
Exploration	185	5,654,264	35	633,663	50	1,786,528
Other mining support services	315	8,984,147	35	5,851,744	85	2,968,636
Total mining	1,180	27,157,130	145	7,996,800	320	10,558,296
Manufacturing						
Meat and meat product manufacturing	315	7,915,633	15	134,124	65	2,160,551
Seafood processing	55	415,684	5	182,713	20	620,058
Dairy product manufacturing	55	722,478	5	65,060	15	424,368
Fruit and vegetable processing	120	1,296,601	10	145,319	35	4,721,037
Oil and fat manufacturing	70	-442,897	5	33,385	15	504,719
Grain mill and cereal product manufacturing	35	333,814	5	8,678	5	137,259
Bakery product manufacturing	1,175	18,953,280	140	3,793,575	195	7,170,864
Sugar and confectionery manufacturing	100	589,290	10	94,361	20	631,116

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part E: Business and professional items

Industry	Entrepreneurs tax offset-net small business entity income	
	no.	\$
Salary & wage earners⁴	14,235	114,675,429
Other individuals⁵	11,205	154,865,284
Agriculture, forestry & fishing		
Nursery and floriculture production	235	3,406,227
Mushroom and vegetable growing	465	7,964,895
Fruit and tree nut growing	835	10,529,351
Sheep, beef cattle and grain farming	4,695	57,888,394
Other crop growing	285	4,050,548
Dairy cattle farming	385	6,293,954
Poultry farming	50	840,320
Deer farming	5	52,307
Other livestock farming	450	6,217,221
Aquaculture	115	1,651,078
Forestry and logging	785	11,407,351
Fishing	970	18,770,314
Hunting and trapping	305	4,103,851
Forestry support services	205	2,888,854
Agriculture and fishing support services	2,435	39,092,202
Total Agriculture, forestry & fishing	12,215	175,156,867
Mining		
Coal mining	5	16,562
Oil and gas extraction	15	183,964
Metal ore mining	25	554,632
Construction material mining	60	1,218,405
Other non-metallic mineral mining and quarrying	80	1,555,730
Exploration	50	1,104,331
Other mining support services	85	1,978,429
Total mining	315	6,612,053
Manufacturing		
Meat and meat product manufacturing	65	1,406,924
Seafood processing	20	262,783
Dairy product manufacturing	15	178,278
Fruit and vegetable processing	35	560,157
Oil and fat manufacturing	15	216,101
Grain mill and cereal product manufacturing	5	62,326
Bakery product manufacturing	195	2,662,253
Sugar and confectionery manufacturing	20	186,261

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part E: Business and professional items

Industry	Non-taxable individuals ²	Taxable individuals ³	Total individuals	Other business income	
	no.	no.	no.	no.	\$
Other food product manufacturing	230	430	660	260	25,203,060
Beverage manufacturing	275	1,110	1,380	410	37,761,516
Textile manufacturing	55	80	135	45	2,413,900
Leather tanning, fur dressing and leather product manufacturing	345	640	985	355	21,188,401
Textile product manufacturing	1,455	2,400	3,860	1,515	140,520,204
Knitted product manufacturing	150	210	360	75	3,595,814
Clothing and footwear manufacturing	5,600	9,070	14,670	4,105	225,125,058
Log sawmilling and timber dressing	240	720	960	310	26,353,177
Other wood product manufacturing	990	3,120	4,110	1,465	142,416,249
Pulp, paper and paperboard manufacturing	35	120	155	40	1,529,271
Converted paper product manufacturing	245	525	765	200	8,914,534
Printing and printing support services	1,675	4,315	5,990	1,825	118,210,909
Reproduction of recorded media	50	115	165	60	2,552,288
Petroleum and coal product manufacturing	55	185	240	65	5,145,011
Basic chemical manufacturing	20	55	75	20	1,113,424
Basic polymer manufacturing	15	60	75	25	1,326,721
Fertiliser and pesticide manufacturing	35	80	115	40	2,397,581
Pharmaceutical and medicinal product manufacturing	35	60	95	40	2,289,028
Cleaning compound and toiletry preparation manufacturing	385	785	1,170	260	11,634,929
Other basic chemical product manufacturing	20	105	125	30	1,767,623
Polymer product manufacturing	320	975	1,295	390	40,460,767
Natural rubber product manufacturing	10	45	55	15	1,098,972
Glass and glass product manufacturing	395	765	1,160	380	22,782,942
Ceramic product manufacturing	580	830	1,415	480	15,774,059
Cement, lime, plaster and concrete product manufacturing	185	490	675	200	20,447,234
Other non-metallic mineral product manufacturing	145	530	670	290	28,445,437
Basic ferrous metal manufacturing	200	900	1,100	315	27,110,215
Basic ferrous metal product manufacturing	65	260	325	110	10,152,772
Basic non-ferrous metal manufacturing	65	250	315	90	5,515,150
Basic non-ferrous metal product manufacturing	20	120	140	35	6,490,131
Iron and steel forging	15	50	65	30	2,735,020
Structural metal product manufacturing	545	2,355	2,900	970	106,469,063
Metal container manufacturing	430	4,705	5,130	1,185	83,566,142
Sheet metal product manufacturing (except metal structural and container manufacturing)	225	1,225	1,450	520	44,067,639

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part E: Business and professional items

Industry	Total business income		Opening stock		Purchases & other costs	
	no.	\$	no.	\$	no.	\$
Other food product manufacturing	250	25,761,852	75	1,255,800	155	12,712,633
Beverage manufacturing	390	38,358,762	150	10,349,274	135	14,191,580
Textile manufacturing	45	2,418,677	15	258,346	20	765,841
Leather tanning, fur dressing and leather product manufacturing	350	21,253,964	135	2,627,111	185	7,801,666
Textile product manufacturing	1,515	140,850,947	385	6,801,381	710	79,666,667
Knitted product manufacturing	75	3,631,504	10	215,796	25	605,784
Clothing and footwear manufacturing	4,135	226,545,337	720	14,855,313	1,420	82,864,655
Log sawmilling and timber dressing	295	26,732,918	70	2,065,261	85	9,401,533
Other wood product manufacturing	1,480	143,287,277	300	5,037,507	645	42,068,431
Pulp, paper and paperboard manufacturing	35	1,530,416	10	304,901	10	711,714
Converted paper product manufacturing	205	9,044,590	50	538,817	80	2,215,898
Printing and printing support services	1,835	118,590,228	285	2,872,245	720	36,530,643
Reproduction of recorded media	60	2,555,840	5	4,239	15	199,571
Petroleum and coal product manufacturing	60	5,172,275	10	84,180	20	1,919,945
Basic chemical manufacturing	20	1,199,866	5	90,953	5	28,798
Basic polymer manufacturing	25	1,326,721	5	18,837	10	197,197
Fertiliser and pesticide manufacturing	40	2,411,138	10	212,568	15	465,010
Pharmaceutical and medicinal product manufacturing	40	2,289,028	15	213,645	25	602,446
Cleaning compound and toiletry preparation manufacturing	265	11,709,675	75	1,119,761	140	3,716,964
Other basic chemical product manufacturing	25	1,767,623	5	49,770	5	335,012
Polymer product manufacturing	395	40,803,955	80	2,401,627	165	13,385,521
Natural rubber product manufacturing	15	1,098,972	5	11,600	5	184,128
Glass and glass product manufacturing	380	22,868,985	130	2,019,705	200	8,344,678
Ceramic product manufacturing	475	16,247,146	120	1,208,176	200	4,105,595
Cement, lime, plaster and concrete product manufacturing	205	20,839,132	45	526,412	85	5,686,066
Other non-metallic mineral product manufacturing	295	28,745,711	30	956,544	105	6,151,555
Basic ferrous metal manufacturing	320	27,293,802	40	392,647	115	5,759,054
Basic ferrous metal product manufacturing	110	10,216,114	20	98,187	40	1,944,181
Basic non-ferrous metal manufacturing	90	5,615,816	20	343,087	25	1,421,195
Basic non-ferrous metal product manufacturing	35	6,491,608	5	155,618	15	784,434
Iron and steel forging	30	2,735,020	5	83,650	10	777,620
Structural metal product manufacturing	975	107,572,555	135	2,679,681	380	29,655,726
Metal container manufacturing	1,200	84,866,335	50	1,406,191	215	10,741,215
Sheet metal product manufacturing (except metal structural and container manufacturing)	520	44,296,032	45	522,492	160	7,820,336

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part E: Business and professional items

Industry	Closing stock		Cost of sales		Contractor/subcontractor & commission expenses	
	no.	\$	no.	\$	no.	\$
Other food product manufacturing	90	1,261,824	160	12,706,609	20	635,715
Beverage manufacturing	150	10,992,055	180	13,548,799	45	924,305
Textile manufacturing	15	229,703	20	794,484	5	38,594
Leather tanning, fur dressing and leather product manufacturing	135	2,811,447	190	7,617,330	30	391,479
Textile product manufacturing	395	6,229,629	725	80,238,419	185	2,895,041
Knitted product manufacturing	10	243,387	25	578,193	10	186,173
Clothing and footwear manufacturing	760	15,718,438	1,450	82,001,530	460	16,628,832
Log sawmilling and timber dressing	70	3,094,211	110	8,372,583	45	756,084
Other wood product manufacturing	320	5,315,830	665	41,790,108	280	6,064,920
Pulp, paper and paperboard manufacturing	10	294,105	10	722,510	5	3,150
Converted paper product manufacturing	55	559,871	80	2,194,844	15	358,426
Printing and printing support services	315	3,241,277	740	36,161,611	225	3,344,382
Reproduction of recorded media	5	1,039	15	202,771	10	125,954
Petroleum and coal product manufacturing	10	114,648	20	1,889,477	10	247,597
Basic chemical manufacturing	5	101,910	5	17,841	5	70,920
Basic polymer manufacturing	5	22,064	10	193,970	5	100
Fertiliser and pesticide manufacturing	10	217,568	20	460,010	10	21,104
Pharmaceutical and medicinal product manufacturing	15	112,882	25	703,209	5	17,477
Cleaning compound and toiletry preparation manufacturing	85	1,053,331	145	3,783,394	20	454,523
Other basic chemical product manufacturing	5	58,191	5	326,591	5	4,441
Polymer product manufacturing	85	2,668,513	170	13,118,635	55	1,613,499
Natural rubber product manufacturing	5	27,800	5	167,928	0	0
Glass and glass product manufacturing	135	2,268,384	210	8,095,999	50	587,755
Ceramic product manufacturing	120	1,418,901	210	3,894,870	45	765,494
Cement, lime, plaster and concrete product manufacturing	50	714,625	90	5,497,853	30	919,489
Other non-metallic mineral product manufacturing	30	778,859	105	6,329,240	70	1,525,711
Basic ferrous metal manufacturing	40	479,892	115	5,671,809	65	1,275,574
Basic ferrous metal product manufacturing	20	112,526	40	1,929,842	15	365,873
Basic non-ferrous metal manufacturing	15	273,539	30	1,490,743	5	154,212
Basic non-ferrous metal product manufacturing	5	189,473	15	750,579	5	37,359
Iron and steel forging	5	126,100	10	735,170	5	13,771
Structural metal product manufacturing	155	2,873,515	385	29,461,892	175	3,723,261
Metal container manufacturing	65	785,833	220	11,361,573	120	2,074,416
Sheet metal product manufacturing (except metal structural and container manufacturing)	45	537,409	165	7,805,419	80	1,559,234

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part E: Business and professional items

Industry	Rental expenses		Interest expenses within Australia		Depreciation expenses	
	no.	\$	no.	\$	no.	\$
Other food product manufacturing	90	988,045	65	439,981	180	1,007,741
Beverage manufacturing	95	1,004,279	180	2,204,450	230	2,678,361
Textile manufacturing	15	114,523	5	15,454	30	61,031
Leather tanning, fur dressing and leather product manufacturing	80	970,193	75	251,967	240	809,010
Textile product manufacturing	335	3,823,933	330	1,133,194	1,075	3,484,087
Knitted product manufacturing	10	139,587	10	49,655	50	90,873
Clothing and footwear manufacturing	940	12,315,665	535	2,339,875	2,545	4,700,926
Log sawmilling and timber dressing	40	339,932	120	1,014,286	225	2,059,735
Other wood product manufacturing	350	4,724,440	425	2,154,710	1,130	5,617,001
Pulp, paper and paperboard manufacturing	5	29,430	15	45,508	25	63,746
Converted paper product manufacturing	40	438,842	30	101,297	125	312,061
Printing and printing support services	395	4,695,516	410	1,892,955	1,265	5,049,437
Reproduction of recorded media	10	73,791	10	47,813	45	131,436
Petroleum and coal product manufacturing	10	143,382	15	15,778	40	186,866
Basic chemical manufacturing	5	31,827	5	15,059	15	103,414
Basic polymer manufacturing	5	2,841	5	31,456	15	55,761
Fertiliser and pesticide manufacturing	5	71,163	10	37,749	30	151,959
Pharmaceutical and medicinal product manufacturing	10	77,751	10	7,458	25	56,496
Cleaning compound and toiletry preparation manufacturing	85	757,835	45	170,809	130	404,361
Other basic chemical product manufacturing	5	57,264	5	48,720	15	63,313
Polymer product manufacturing	90	1,629,422	100	521,142	265	1,481,558
Natural rubber product manufacturing	5	9,120	5	4,512	10	31,628
Glass and glass product manufacturing	100	841,409	75	353,070	255	695,599
Ceramic product manufacturing	110	719,304	70	231,493	330	607,590
Cement, lime, plaster and concrete product manufacturing	25	285,648	55	444,265	135	1,025,085
Other non-metallic mineral product manufacturing	65	701,594	85	374,952	210	1,327,875
Basic ferrous metal manufacturing	75	879,682	100	425,844	260	1,478,895
Basic ferrous metal product manufacturing	30	287,571	25	153,427	80	536,031
Basic non-ferrous metal manufacturing	15	170,722	20	60,530	65	220,567
Basic non-ferrous metal product manufacturing	10	93,236	5	12,394	25	93,776
Iron and steel forging	10	120,741	10	32,011	20	73,017
Structural metal product manufacturing	210	2,679,033	300	1,552,527	755	4,634,571
Metal container manufacturing	125	1,420,413	305	1,214,805	825	4,733,777
Sheet metal product manufacturing (except metal structural and container manufacturing)	90	1,066,892	155	667,820	415	2,191,346

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part E: Business and professional items

Industry	Motor vehicle expenses		Repairs & maintenance		Other expenses	
	no.	\$	no.	\$	no.	\$
Other food product manufacturing	185	884,059	130	353,445	240	6,046,374
Beverage manufacturing	185	928,924	125	656,321	415	15,841,230
Textile manufacturing	35	119,978	15	17,009	45	674,331
Leather tanning, fur dressing and leather product manufacturing	280	1,072,129	125	129,197	330	5,645,536
Textile product manufacturing	1,135	4,058,306	580	624,242	1,460	26,438,005
Knitted product manufacturing	50	154,130	20	32,830	70	1,532,404
Clothing and footwear manufacturing	2,900	8,530,310	1,245	1,204,197	3,885	49,017,093
Log sawmilling and timber dressing	220	1,471,254	160	1,081,896	320	8,163,774
Other wood product manufacturing	1,230	7,088,117	530	818,092	1,440	41,237,370
Pulp, paper and paperboard manufacturing	25	95,865	5	18,345	40	190,480
Converted paper product manufacturing	130	467,628	45	51,251	195	2,588,126
Printing and printing support services	1,290	5,094,514	565	967,123	1,760	34,964,528
Reproduction of recorded media	35	124,933	20	14,489	60	1,077,512
Petroleum and coal product manufacturing	50	287,080	15	29,658	60	836,736
Basic chemical manufacturing	15	104,972	10	78,292	20	488,968
Basic polymer manufacturing	15	73,311	5	27,183	20	423,320
Fertiliser and pesticide manufacturing	30	113,314	15	136,829	40	913,401
Pharmaceutical and medicinal product manufacturing	25	67,540	10	5,350	40	538,106
Cleaning compound and toiletry preparation manufacturing	170	675,358	65	90,977	240	3,799,413
Other basic chemical product manufacturing	15	75,686	10	14,456	25	540,569
Polymer product manufacturing	300	1,719,370	125	238,349	370	12,291,206
Natural rubber product manufacturing	10	62,324	5	6,267	15	484,977
Glass and glass product manufacturing	295	1,240,923	125	170,443	370	6,511,634
Ceramic product manufacturing	355	1,189,460	145	148,128	460	5,148,618
Cement, lime, plaster and concrete product manufacturing	160	1,524,947	80	233,381	200	6,814,628
Other non-metallic mineral product manufacturing	245	1,604,294	80	227,134	280	8,644,826
Basic ferrous metal manufacturing	260	1,605,271	120	229,701	305	7,818,278
Basic ferrous metal product manufacturing	95	562,289	40	171,700	105	3,298,297
Basic non-ferrous metal manufacturing	70	386,694	15	89,297	90	1,254,310
Basic non-ferrous metal product manufacturing	30	134,438	10	8,051	30	4,751,182
Iron and steel forging	25	165,108	10	9,668	30	814,074
Structural metal product manufacturing	810	5,104,180	350	752,842	950	33,841,775
Metal container manufacturing	955	5,432,903	320	757,983	1,115	20,279,895
Sheet metal product manufacturing (except metal structural and container manufacturing)	440	2,538,113	180	286,539	500	14,524,519

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part E: Business and professional items

Industry	Total expenses - PP		Total expenses - NPP		Total business expenses	
	no.	\$	no.	\$	no.	\$
Other food product manufacturing	40	3,453,613	230	19,813,655	260	23,243,972
Beverage manufacturing	250	19,740,250	245	18,669,262	470	38,412,480
Textile manufacturing	5	60,101	45	1,822,693	45	1,896,999
Leather tanning, fur dressing and leather product manufacturing	20	350,707	340	16,671,479	350	17,040,945
Textile product manufacturing	30	583,470	1,500	122,534,761	1,525	123,608,839
Knitted product manufacturing	5	115,479	75	2,661,545	75	2,780,404
Clothing and footwear manufacturing	60	1,332,356	4,040	176,711,851	4,095	178,199,210
Log sawmilling and timber dressing	125	3,389,404	240	20,120,188	345	23,472,228
Other wood product manufacturing	60	1,381,603	1,460	109,648,560	1,505	111,280,344
Pulp, paper and paperboard manufacturing	10	17,179	40	1,155,989	45	1,173,168
Converted paper product manufacturing	5	10,581	205	6,545,371	210	6,555,952
Printing and printing support services	35	628,033	1,825	93,329,386	1,850	94,002,602
Reproduction of recorded media	5	17,027	65	1,805,395	65	1,822,422
Petroleum and coal product manufacturing	5	59,551	60	3,586,134	60	3,645,685
Basic chemical manufacturing	5	55,456	20	858,715	20	914,171
Basic polymer manufacturing	5	19,882	25	818,572	25	838,454
Fertiliser and pesticide manufacturing	15	300,938	30	1,640,997	40	1,941,935
Pharmaceutical and medicinal product manufacturing	5	55,516	40	1,518,059	40	1,573,387
Cleaning compound and toiletry preparation manufacturing	5	34,263	265	10,196,019	270	10,223,081
Other basic chemical product manufacturing	5	18,864	25	1,123,096	30	1,141,960
Polymer product manufacturing	15	378,897	380	32,548,563	390	32,927,460
Natural rubber product manufacturing	0	0	15	767,836	15	767,836
Glass and glass product manufacturing	5	99,628	380	18,633,134	385	18,744,563
Ceramic product manufacturing	15	155,908	480	12,709,582	485	12,865,458
Cement, lime, plaster and concrete product manufacturing	10	165,752	200	16,766,944	210	16,937,766
Other non-metallic mineral product manufacturing	5	49,703	290	21,000,077	290	21,049,780
Basic ferrous metal manufacturing	5	109,464	315	19,460,431	320	19,575,511
Basic ferrous metal product manufacturing	5	129,818	105	7,294,401	110	7,385,647
Basic non-ferrous metal manufacturing	0	0	95	3,855,541	95	3,876,729
Basic non-ferrous metal product manufacturing	0	0	35	5,913,295	35	5,913,295
Iron and steel forging	0	0	30	1,993,609	30	1,993,609
Structural metal product manufacturing	30	780,698	965	81,676,405	985	82,626,249
Metal container manufacturing	50	1,955,833	1,150	45,821,420	1,180	47,872,633
Sheet metal product manufacturing (except metal structural and container manufacturing)	20	344,446	520	30,637,352	530	31,048,045

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part E: Business and professional items

Industry	Net income or loss from business this year		Other depreciating assets 1st deducted		Entrepreneurs tax offset-small business entity aggregate turnover	
	no.	\$	no.	\$	no.	\$
Other food product manufacturing	270	2,246,934	35	610,970	55	1,711,973
Beverage manufacturing	510	-817,530	45	1,195,030	65	1,721,344
Textile manufacturing	50	505,527	5	26,942	15	623,647
Leather tanning, fur dressing and leather product manufacturing	360	3,968,682	35	653,916	140	4,763,571
Textile product manufacturing	1,545	16,669,709	130	2,245,946	550	15,703,046
Knitted product manufacturing	80	795,396	5	5,637	25	604,906
Clothing and footwear manufacturing	4,190	46,924,988	280	2,368,826	1,830	47,628,859
Log sawmilling and timber dressing	375	2,630,589	40	723,275	90	3,037,725
Other wood product manufacturing	1,535	30,383,575	175	2,551,205	550	19,841,645
Pulp, paper and paperboard manufacturing	50	356,173	5	8,208	15	493,086
Converted paper product manufacturing	210	2,352,781	15	205,185	70	2,179,828
Printing and printing support services	1,870	23,030,614	215	3,033,281	635	18,429,288
Reproduction of recorded media	65	713,666	10	19,230	20	654,988
Petroleum and coal product manufacturing	65	1,491,310	5	103,887	20	653,986
Basic chemical manufacturing	20	347,333	5	5,531	5	150,717
Basic polymer manufacturing	25	463,997	5	101,637	10	293,343
Fertiliser and pesticide manufacturing	45	379,389	5	68,034	10	452,096
Pharmaceutical and medicinal product manufacturing	40	685,398	5	107,219	15	354,173
Cleaning compound and toiletry preparation manufacturing	270	1,351,543	25	146,488	85	2,439,387
Other basic chemical product manufacturing	30	606,920	5	20,363	10	160,120
Polymer product manufacturing	405	7,372,682	40	569,470	145	4,940,777
Natural rubber product manufacturing	15	321,612	5	105,169	5	213,031
Glass and glass product manufacturing	385	3,935,455	40	425,158	140	4,387,074
Ceramic product manufacturing	500	3,142,359	40	272,069	185	4,857,187
Cement, lime, plaster and concrete product manufacturing	215	3,471,457	20	973,159	80	2,669,787
Other non-metallic mineral product manufacturing	295	7,292,214	30	542,447	125	4,177,633
Basic ferrous metal manufacturing	325	7,257,394	35	962,090	105	3,657,506
Basic ferrous metal product manufacturing	115	2,846,783	10	195,259	40	1,519,218
Basic non-ferrous metal manufacturing	95	1,653,286	10	87,397	40	1,118,200
Basic non-ferrous metal product manufacturing	35	561,713	5	37,004	15	544,368
Iron and steel forging	30	708,411	5	34,687	5	81,277
Structural metal product manufacturing	1,005	22,803,393	115	2,501,980	310	11,898,581
Metal container manufacturing	1,235	35,021,681	150	2,417,531	515	17,567,322
Sheet metal product manufacturing (except metal structural and container manufacturing)	540	12,382,280	70	1,137,531	190	7,211,753

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part E: Business and professional items

Industry	Entrepreneurs tax offset-net small business entity income	
	no.	\$
Other food product manufacturing	55	668,978
Beverage manufacturing	65	972,945
Textile manufacturing	15	217,463
Leather tanning, fur dressing and leather product manufacturing	140	2,125,793
Textile product manufacturing	550	7,361,157
Knitted product manufacturing	25	283,007
Clothing and footwear manufacturing	1,830	24,990,039
Log sawmilling and timber dressing	90	1,415,095
Other wood product manufacturing	550	10,339,199
Pulp, paper and paperboard manufacturing	15	287,107
Converted paper product manufacturing	70	1,011,368
Printing and printing support services	635	9,551,282
Reproduction of recorded media	20	380,210
Petroleum and coal product manufacturing	20	342,649
Basic chemical manufacturing	5	74,281
Basic polymer manufacturing	10	203,081
Fertiliser and pesticide manufacturing	10	132,571
Pharmaceutical and medicinal product manufacturing	15	134,655
Cleaning compound and toiletry preparation manufacturing	85	975,970
Other basic chemical product manufacturing	10	73,857
Polymer product manufacturing	145	2,739,513
Natural rubber product manufacturing	5	139,546
Glass and glass product manufacturing	140	1,937,512
Ceramic product manufacturing	185	2,091,352
Cement, lime, plaster and concrete product manufacturing	80	1,578,605
Other non-metallic mineral product manufacturing	125	2,403,452
Basic ferrous metal manufacturing	105	1,965,671
Basic ferrous metal product manufacturing	40	825,906
Basic non-ferrous metal manufacturing	40	606,479
Basic non-ferrous metal product manufacturing	15	251,397
Iron and steel forging	5	42,349
Structural metal product manufacturing	310	6,203,195
Metal container manufacturing	515	11,282,453
Sheet metal product manufacturing (except metal structural and container manufacturing)	190	4,000,774

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part E: Business and professional items

Industry	Non-taxable individuals ²	Taxable individuals ³	Total individuals	Other business income	
	no.	no.	no.	no.	\$
Other fabricated metal product manufacturing	1,040	4,505	5,545	1,875	145,617,124
Motor vehicle and motor vehicle part manufacturing	605	1,770	2,375	730	93,421,094
Other transport equipment manufacturing	1,030	4,710	5,740	1,615	119,149,159
Professional and scientific equipment manufacturing	245	1,210	1,455	715	77,143,190
Computer and electronic equipment manufacturing	220	910	1,130	300	23,519,591
Electrical equipment manufacturing	150	530	680	215	15,630,797
Domestic appliance manufacturing	30	95	125	30	2,064,528
Pump, compressor, heating and ventilation equipment manufacturing	40	125	165	60	6,242,565
Specialised machinery and equipment manufacturing	345	1,190	1,535	585	47,698,797
Other machinery and equipment manufacturing	85	325	405	140	12,829,982
Furniture manufacturing	1,175	3,355	4,530	1,840	142,847,573
Other manufacturing ⁶	2,030	4,460	6,490	2,470	167,527,669
Total manufacturing	23,865	64,860	88,725	28,570	2,290,552,875
Electricity, gas, water & waste services					
Electricity generation	110	220	330	25	2,479,914
Electricity transmission	5	10	10	0	0
Electricity distribution	5	25	25	5	635,736
On selling electricity and electricity market operator	20	55	75	25	739,992
Gas supply	115	840	950	185	12,576,137
Water supply, sewerage and drainage services	140	695	835	195	18,556,671
Waste collection services	395	1,210	1,610	570	46,941,886
Waste treatment, disposal and remediation services	295	965	1,260	380	33,349,834
Total electricity, gas, water & waste services	1,080	4,020	5,100	1,380	115,280,170
Construction					
Residential building construction	8,115	27,305	35,420	12,545	1,739,239,878
Non-residential building construction	1,490	6,615	8,105	2,470	323,858,163
Heavy and civil engineering construction	2,380	13,770	16,150	3,895	329,443,535
Land development and site preparation services	3,200	11,765	14,960	4,975	605,096,791
Building structure services	12,360	60,665	73,025	23,345	1,778,409,200
Building installation services	12,110	74,455	86,565	31,235	2,950,171,655
Building completion services	37,685	153,825	191,510	81,690	5,940,522,964
Other construction services	20,640	78,110	98,750	28,615	1,928,498,134
Total construction	97,975	426,510	524,485	188,765	15,595,240,320

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part E: Business and professional items

Industry	Total business income		Opening stock		Purchases & other costs	
	no.	\$	no.	\$	no.	\$
Other fabricated metal product manufacturing	1,875	146,704,310	240	5,275,589	670	28,854,819
Motor vehicle and motor vehicle part manufacturing	725	93,643,458	175	6,187,498	370	50,019,848
Other transport equipment manufacturing	1,620	120,048,222	175	9,858,528	455	35,658,077
Professional and scientific equipment manufacturing	720	77,579,377	95	1,448,742	280	11,095,361
Computer and electronic equipment manufacturing	305	23,728,002	70	1,006,405	130	9,582,609
Electrical equipment manufacturing	210	15,707,641	35	953,471	90	4,245,778
Domestic appliance manufacturing	30	2,064,528	5	62,374	15	696,474
Pump, compressor, heating and ventilation equipment manufacturing	60	6,378,016	15	426,591	25	2,142,925
Specialised machinery and equipment manufacturing	575	47,945,572	110	1,738,500	215	12,341,507
Other machinery and equipment manufacturing	140	12,937,210	25	198,150	55	5,214,671
Furniture manufacturing	1,845	144,012,916	365	6,266,306	805	39,860,271
Other manufacturing ⁶	2,485	168,470,830	775	22,351,525	1,310	72,873,005
Total manufacturing	28,625	2,310,132,045	5,805	123,349,738	11,695	760,949,705
Electricity, gas, water & waste services						
Electricity generation	25	2,536,016	5	223,971	5	362,935
Electricity transmission	0	0	0	0	0	0
Electricity distribution	5	635,736	0	0	5	185,324
On selling electricity and electricity market operator	25	739,992	5	7,800	5	42,769
Gas supply	185	12,605,323	15	104,975	45	1,516,046
Water supply, sewerage and drainage services	190	18,683,042	20	150,689	60	3,911,784
Waste collection services	565	47,359,168	20	248,695	80	3,014,098
Waste treatment, disposal and remediation services	375	33,477,122	25	548,423	90	4,194,831
Total electricity, gas, water & waste services	1,370	116,036,399	85	1,284,553	285	13,227,787
Construction						
Residential building construction	12,595	1,750,150,696	775	181,668,042	3,860	553,567,528
Non-residential building construction	2,490	326,429,489	115	9,966,271	615	122,011,882
Heavy and civil engineering construction	3,955	335,234,177	170	3,976,771	835	52,100,208
Land development and site preparation services	4,910	611,174,930	295	50,696,980	750	111,393,126
Building structure services	23,770	1,810,453,386	430	10,462,548	4,070	229,046,083
Building installation services	31,415	2,975,294,076	2,185	30,553,723	10,600	715,936,195
Building completion services	82,835	6,037,556,163	1,940	60,848,187	19,000	801,032,084
Other construction services	28,805	1,948,654,653	1,020	28,371,919	6,550	360,612,022
Total construction	190,770	15,794,947,570	6,935	376,544,441	46,285	2,945,699,128

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part E: Business and professional items

Industry	Closing stock		Cost of sales		Contractor/subcontractor & commission expenses	
	no.	\$	no.	\$	no.	\$
Other fabricated metal product manufacturing	250	5,212,277	685	28,918,131	275	5,068,988
Motor vehicle and motor vehicle part manufacturing	180	7,993,537	375	48,213,809	100	1,485,878
Other transport equipment manufacturing	180	11,694,618	465	33,821,987	215	5,977,603
Professional and scientific equipment manufacturing	95	1,565,961	285	10,978,142	130	2,652,927
Computer and electronic equipment manufacturing	75	1,104,450	130	9,484,564	40	463,857
Electrical equipment manufacturing	40	1,015,181	90	4,184,068	45	689,912
Domestic appliance manufacturing	5	40,910	15	717,938	5	43,937
Pump, compressor, heating and ventilation equipment manufacturing	15	417,306	20	2,152,210	10	275,681
Specialised machinery and equipment manufacturing	110	1,775,404	230	12,304,603	75	1,215,252
Other machinery and equipment manufacturing	25	180,162	55	5,232,659	20	334,282
Furniture manufacturing	375	6,829,649	825	39,296,928	305	5,551,580
Other manufacturing ⁶	810	22,986,286	1,340	72,238,244	285	3,626,986
Total manufacturing	6,090	132,015,973	12,020	752,283,470	3,710	77,869,403
Electricity, gas, water & waste services						
Electricity generation	5	191,681	5	395,225	5	144,852
Electricity transmission	0	0	0	0	0	0
Electricity distribution	0	0	5	185,324	5	17,845
On selling electricity and electricity market operator	5	3,331	5	47,238	5	15,088
Gas supply	15	145,803	45	1,475,218	35	418,318
Water supply, sewerage and drainage services	20	223,180	60	3,839,293	40	944,478
Waste collection services	20	287,502	85	2,975,291	65	3,108,004
Waste treatment, disposal and remediation services	30	726,083	95	4,017,171	50	1,113,965
Total electricity, gas, water & waste services	90	1,577,580	295	12,934,760	200	5,762,550
Construction						
Residential building construction	805	158,322,020	3,850	576,913,550	3,495	231,433,681
Non-residential building construction	130	8,122,966	625	123,855,187	595	36,681,023
Heavy and civil engineering construction	180	4,152,258	855	51,924,721	685	29,534,507
Land development and site preparation services	315	46,179,848	815	115,910,258	850	26,002,877
Building structure services	470	11,904,245	4,150	227,604,386	5,450	208,170,611
Building installation services	2,405	32,142,177	10,695	714,347,741	7,395	137,818,208
Building completion services	2,180	64,156,190	19,165	797,724,081	17,540	608,939,502
Other construction services	1,120	26,792,850	6,680	362,191,091	5,230	126,184,791
Total construction	7,605	351,772,554	46,840	2,970,471,015	41,245	1,404,765,200

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part E: Business and professional items

Industry	Rental expenses		Interest expenses within Australia		Depreciation expenses	
	no.	\$	no.	\$	no.	\$
Other fabricated metal product manufacturing	380	4,417,046	520	2,265,611	1,440	7,696,787
Motor vehicle and motor vehicle part manufacturing	205	2,561,083	210	1,339,961	535	2,900,109
Other transport equipment manufacturing	305	3,208,613	360	1,571,657	1,090	4,984,917
Professional and scientific equipment manufacturing	235	2,824,798	205	966,323	555	2,494,555
Computer and electronic equipment manufacturing	60	712,624	65	315,611	220	917,965
Electrical equipment manufacturing	40	428,993	45	258,502	155	689,517
Domestic appliance manufacturing	10	61,475	10	17,576	20	60,210
Pump, compressor, heating and ventilation equipment manufacturing	5	96,150	20	71,986	45	259,056
Specialised machinery and equipment manufacturing	115	1,355,619	165	853,032	440	3,011,387
Other machinery and equipment manufacturing	25	315,653	30	141,317	100	466,378
Furniture manufacturing	495	5,941,783	490	2,319,172	1,395	5,423,193
Other manufacturing ⁶	695	6,264,335	465	1,689,167	1,565	4,304,343
Total manufacturing	6,850	91,438,541	6,680	33,160,686	19,860	87,352,273
Electricity, gas, water & waste services						
Electricity generation	5	3,365	5	72,241	15	74,347
Electricity transmission	0	0	0	0	0	0
Electricity distribution	5	4,760	5	153	5	6,347
On selling electricity and electricity market operator	5	69,139	5	8,714	10	20,675
Gas supply	15	91,633	40	75,809	120	489,982
Water supply, sewerage and drainage services	20	117,592	55	271,478	135	975,866
Waste collection services	75	599,516	170	1,012,468	410	3,698,919
Waste treatment, disposal and remediation services	60	600,102	95	615,067	260	2,140,356
Total electricity, gas, water & waste services	175	1,486,107	370	2,055,930	955	7,406,492
Construction						
Residential building construction	805	5,533,571	3,730	25,016,751	9,235	41,413,014
Non-residential building construction	175	1,149,079	630	4,486,249	1,760	8,887,148
Heavy and civil engineering construction	330	2,451,763	1,020	4,745,830	2,760	17,689,359
Land development and site preparation services	410	3,083,291	2,330	23,612,643	4,025	75,888,007
Building structure services	1,335	7,813,525	5,265	17,317,918	15,620	67,054,578
Building installation services	2,215	12,961,461	8,740	27,632,349	22,845	104,238,886
Building completion services	5,200	32,895,656	18,530	48,744,244	57,340	211,864,980
Other construction services	1,995	12,345,085	6,240	22,820,031	18,790	88,646,610
Total construction	12,470	78,233,431	46,490	174,376,015	132,380	615,682,582

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part E: Business and professional items

Industry	Motor vehicle expenses		Repairs & maintenance		Other expenses	
	no.	\$	no.	\$	no.	\$
Other fabricated metal product manufacturing	1,495	8,757,971	630	1,781,342	1,800	44,383,525
Motor vehicle and motor vehicle part manufacturing	575	3,204,710	265	588,894	700	21,129,221
Other transport equipment manufacturing	1,295	6,422,433	455	1,001,199	1,560	28,828,134
Professional and scientific equipment manufacturing	585	2,747,342	295	527,304	700	24,041,155
Computer and electronic equipment manufacturing	230	1,081,367	90	164,187	300	5,536,116
Electrical equipment manufacturing	165	765,195	65	84,930	195	3,872,427
Domestic appliance manufacturing	25	129,310	10	7,669	30	503,691
Pump, compressor, heating and ventilation equipment manufacturing	45	352,525	20	29,664	60	1,548,009
Specialised machinery and equipment manufacturing	455	2,450,859	230	719,148	560	13,866,507
Other machinery and equipment manufacturing	110	602,646	35	55,378	135	2,577,839
Furniture manufacturing	1,545	8,070,187	710	898,875	1,780	41,263,821
Other manufacturing ⁶	1,805	6,624,636	685	839,497	2,400	38,234,912
Total manufacturing	21,770	102,702,940	9,620	18,945,567	27,570	621,873,081
Electricity, gas, water & waste services						
Electricity generation	10	44,301	5	16,563	25	1,147,612
Electricity transmission	0	0	0	0	0	0
Electricity distribution	5	13,392	5	2,456	5	53,505
On selling electricity and electricity market operator	10	39,536	5	1,533	20	187,308
Gas supply	140	833,285	35	35,820	185	3,573,134
Water supply, sewerage and drainage services	150	1,205,462	60	164,949	185	4,919,829
Waste collection services	440	5,049,466	205	1,031,599	540	16,702,549
Waste treatment, disposal and remediation services	300	3,031,819	140	968,471	350	12,726,410
Total electricity, gas, water & waste services	1,060	10,217,261	450	2,221,391	1,315	39,310,347
Construction						
Residential building construction	10,640	67,875,201	3,525	4,972,200	12,190	439,101,185
Non-residential building construction	2,050	13,040,561	660	1,460,326	2,370	66,669,583
Heavy and civil engineering construction	3,225	22,192,739	1,025	3,411,672	3,770	83,734,117
Land development and site preparation services	3,625	39,054,135	2,475	24,089,345	4,760	182,615,523
Building structure services	20,365	130,838,343	5,030	7,614,943	22,550	438,737,121
Building installation services	26,620	184,202,892	6,930	8,714,147	30,360	861,442,201
Building completion services	72,450	437,105,427	16,145	16,851,905	79,560	1,446,301,598
Other construction services	23,845	141,448,468	8,015	16,959,510	27,100	556,641,186
Total construction	162,820	1,035,757,766	43,800	84,074,048	182,660	4,075,242,514

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part E: Business and professional items

Industry	Total expenses - PP		Total expenses - NPP		Total business expenses	
	no.	\$	no.	\$	no.	\$
Other fabricated metal product manufacturing	55	998,481	1,855	103,469,557	1,880	104,799,062
Motor vehicle and motor vehicle part manufacturing	25	670,296	725	81,446,912	740	82,105,774
Other transport equipment manufacturing	40	511,549	1,605	86,036,017	1,630	86,650,403
Professional and scientific equipment manufacturing	10	111,861	720	48,222,782	725	48,617,617
Computer and electronic equipment manufacturing	5	444,530	315	18,590,576	320	19,025,323
Electrical equipment manufacturing	10	198,664	210	11,105,433	215	11,348,675
Domestic appliance manufacturing	5	281	30	1,562,735	35	1,563,016
Pump, compressor, heating and ventilation equipment manufacturing	0	0	60	4,870,025	60	4,840,740
Specialised machinery and equipment manufacturing	35	504,069	570	35,567,920	590	36,321,546
Other machinery and equipment manufacturing	5	141,502	135	9,793,136	140	9,953,686
Furniture manufacturing	45	2,216,928	1,830	107,539,311	1,855	109,806,021
Other manufacturing ⁶	50	861,999	2,480	133,998,411	2,530	134,826,205
Total manufacturing	1,240	49,389,932	28,040	1,759,596,396	28,975	1,807,393,574
Electricity, gas, water & waste services						
Electricity generation	5	162,652	25	1,735,854	25	1,898,506
Electricity transmission	0	0	0	0	0	0
Electricity distribution	0	0	5	283,782	5	283,782
On selling electricity and electricity market operator	0	0	25	389,231	25	389,231
Gas supply	5	63,487	185	6,953,981	190	7,029,340
Water supply, sewerage and drainage services	10	137,466	185	12,515,711	195	12,661,907
Waste collection services	20	683,581	545	34,071,608	560	34,747,131
Waste treatment, disposal and remediation services	10	381,833	365	25,236,925	370	25,624,404
Total electricity, gas, water & waste services	55	1,429,019	1,335	81,187,092	1,370	82,634,301
Construction						
Residential building construction	305	11,068,800	12,470	1,391,996,779	12,655	1,402,844,333
Non-residential building construction	75	2,818,215	2,435	254,857,423	2,480	258,082,695
Heavy and civil engineering construction	120	3,425,442	3,865	214,390,883	3,945	217,911,501
Land development and site preparation services	330	19,120,778	4,825	475,700,425	5,015	496,002,120
Building structure services	390	8,621,367	23,100	1,106,543,751	23,350	1,115,538,494
Building installation services	595	14,885,926	31,005	2,058,215,982	31,375	2,074,163,252
Building completion services	980	21,898,299	81,135	3,607,419,799	81,780	3,633,784,112
Other construction services	855	27,939,568	27,725	1,311,047,741	28,320	1,339,502,546
Total construction	3,645	109,778,395	186,565	10,420,172,783	188,920	10,537,829,053

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part E: Business and professional items

Industry	Net income or loss from business this year		Other depreciating assets 1st deducted		Entrepreneurs tax offset-small business entity aggregate turnover	
	no.	\$	no.	\$	no.	\$
Other fabricated metal product manufacturing	1,930	39,761,298	230	4,413,685	685	23,728,277
Motor vehicle and motor vehicle part manufacturing	755	10,736,972	70	1,258,195	230	7,920,879
Other transport equipment manufacturing	1,665	32,432,608	180	2,507,260	745	26,684,667
Professional and scientific equipment manufacturing	730	27,446,514	95	1,468,687	195	6,715,386
Computer and electronic equipment manufacturing	320	4,315,697	35	720,903	115	3,125,467
Electrical equipment manufacturing	220	4,090,950	25	354,185	85	2,491,397
Domestic appliance manufacturing	35	490,804	5	641	15	515,057
Pump, compressor, heating and ventilation equipment manufacturing	60	1,312,466	10	108,569	15	627,625
Specialised machinery and equipment manufacturing	605	10,496,181	75	1,644,344	195	7,139,166
Other machinery and equipment manufacturing	145	2,859,011	20	372,690	50	1,485,815
Furniture manufacturing	1,890	32,701,662	200	2,115,443	690	24,268,957
Other manufacturing ⁶	2,550	32,385,952	245	2,401,322	895	27,521,539
Total manufacturing	29,625	472,671,712	2,990	46,284,900	10,390	335,335,646
Electricity, gas, water & waste services						
Electricity generation	25	508,119	5	172,837	10	437,245
Electricity transmission	0	0	0	0	0	0
Electricity distribution	5	351,954	0	0	5	53,408
On selling electricity and electricity market operator	25	350,761	5	26,089	10	315,113
Gas supply	195	5,362,508	15	286,100	65	2,567,853
Water supply, sewerage and drainage services	200	5,654,675	15	90,160	70	2,483,056
Waste collection services	570	11,320,809	65	1,872,340	200	7,753,722
Waste treatment, disposal and remediation services	380	7,287,535	45	1,217,171	125	4,289,589
Total electricity, gas, water & waste services	1,405	30,836,361	140	3,664,697	490	17,899,986
Construction						
Residential building construction	12,930	330,021,117	1,415	22,234,607	4,930	195,661,827
Non-residential building construction	2,545	66,422,581	275	4,132,339	1,040	42,318,094
Heavy and civil engineering construction	4,025	111,046,531	455	8,820,660	1,810	68,581,661
Land development and site preparation services	5,205	97,873,167	705	33,597,321	1,370	50,461,345
Building structure services	23,925	666,821,496	2,445	38,968,450	12,090	464,202,323
Building installation services	31,915	849,034,996	3,995	68,435,027	11,160	415,306,658
Building completion services	83,180	2,315,735,012	8,585	121,301,090	42,020	1,711,752,410
Other construction services	29,245	580,040,684	3,185	47,178,753	13,245	451,096,899
Total construction	192,965	5,016,995,584	21,055	344,668,247	87,660	3,399,381,217

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part E: Business and professional items

Industry	Entrepreneurs tax offset-net small business entity income	
	no.	\$
Other fabricated metal product manufacturing	685	12,957,275
Motor vehicle and motor vehicle part manufacturing	230	4,197,887
Other transport equipment manufacturing	740	15,814,813
Professional and scientific equipment manufacturing	195	3,528,187
Computer and electronic equipment manufacturing	115	1,742,558
Electrical equipment manufacturing	85	1,329,505
Domestic appliance manufacturing	15	205,842
Pump, compressor, heating and ventilation equipment manufacturing	15	372,402
Specialised machinery and equipment manufacturing	195	3,817,665
Other machinery and equipment manufacturing	50	884,402
Furniture manufacturing	690	12,533,504
Other manufacturing ⁶	895	13,933,865
Total manufacturing	10,385	174,461,899
Electricity, gas, water & waste services		
Electricity generation	10	253,114
Electricity transmission	0	0
Electricity distribution	5	39,471
On selling electricity and electricity market operator	10	229,016
Gas supply	65	1,334,445
Water supply, sewerage and drainage services	70	1,465,725
Waste collection services	200	3,771,880
Waste treatment, disposal and remediation services	125	2,177,984
Total electricity, gas, water & waste services	485	9,271,635
Construction		
Residential building construction	4,930	111,498,661
Non-residential building construction	1,040	24,961,839
Heavy and civil engineering construction	1,810	41,723,611
Land development and site preparation services	1,370	26,163,523
Building structure services	12,090	297,238,074
Building installation services	11,150	218,963,105
Building completion services	42,015	1,039,565,553
Other construction services	13,240	257,075,140
Total construction	87,640	2,017,189,506

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part E: Business and professional items

Industry	Non-taxable individuals ²	Taxable individuals ³	Total individuals	Other business income	
	no.	no.	no.	no.	\$
Wholesale trade					
Agricultural product wholesaling	805	1,820	2,630	1,090	142,416,035
Mineral, metal and chemical wholesaling	850	2,360	3,210	840	88,953,762
Timber and hardware goods wholesaling	510	1,445	1,960	690	135,530,270
Specialised industrial machinery and equipment wholesaling	170	530	700	285	66,504,404
Other machinery and equipment wholesaling	750	2,400	3,150	935	110,270,472
Motor vehicle and motor vehicle parts wholesaling	690	2,035	2,725	930	216,068,785
Grocery, liquor and tobacco product wholesaling	1,225	3,405	4,630	1,485	538,798,599
Textile, clothing and footwear wholesaling	1,165	2,900	4,065	1,185	106,848,051
Pharmaceutical and toiletry goods wholesaling	350	875	1,225	350	30,379,944
Furniture, floor covering and other goods wholesaling	2,525	5,950	8,475	2,665	352,051,906
Commission-based wholesaling	930	2,600	3,530	1,250	110,845,429
Total wholesale trade	9,975	26,320	36,295	11,705	1,898,667,657
Retail trade					
Motor vehicle retailing	800	1,970	2,770	975	414,666,431
Motor vehicle parts and tyre retailing	505	1,585	2,095	665	130,400,564
Fuel retailing	250	625	880	305	258,793,696
Supermarket and grocery stores	1,775	3,320	5,095	1,925	603,095,393
Specialised food retailing	3,130	7,455	10,585	3,365	902,013,498
Furniture, floor coverings, houseware and textile goods retailing	2,415	4,560	6,975	2,280	265,239,010
Electrical and electronic goods retailing	1,770	6,035	7,805	2,035	281,183,619
Hardware, building and garden supplies retailing	1,685	3,535	5,220	1,535	237,418,199
Recreational goods retailing	2,665	5,825	8,485	2,660	439,315,523
Clothing, footwear and personal accessory retailing	8,020	14,795	22,815	6,540	798,281,920
Department stores	40	105	145	20	4,897,438
Pharmaceutical and other store-based retailing	12,125	23,195	35,325	12,535	6,797,672,569
Non-store retailing	5,755	14,555	20,310	4,530	346,908,626
Retail commission-based buying and/or selling	3,375	8,935	12,305	2,200	111,420,259
Total retail trade	44,315	96,490	140,805	41,565	11,591,306,745
Accommodation & food services					
Accommodation	2,605	4,615	7,220	2,165	239,255,097
Cafes, restaurants and takeaway food services	14,640	29,120	43,765	13,435	1,959,291,453
Pubs, taverns and bars	450	1,240	1,690	365	108,200,591
Clubs (hospitality)	155	580	735	90	8,292,239
Total accommodation & food services	17,855	35,555	53,410	16,055	2,315,039,380

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part E: Business and professional items

Industry	Total business income		Opening stock		Purchases & other costs	
	no.	\$	no.	\$	no.	\$
Wholesale trade						
Agricultural product wholesaling	1,025	143,002,730	500	19,368,496	510	76,266,953
Mineral, metal and chemical wholesaling	845	89,122,829	165	5,700,852	370	43,794,465
Timber and hardware goods wholesaling	685	135,824,822	195	9,078,689	335	86,915,532
Specialised industrial machinery and equipment wholesaling	275	66,761,184	85	6,015,164	165	45,512,567
Other machinery and equipment wholesaling	940	110,886,406	270	12,665,388	540	54,499,067
Motor vehicle and motor vehicle parts wholesaling	925	216,449,041	440	28,397,205	645	155,940,325
Grocery, liquor and tobacco product wholesaling	1,480	544,896,788	480	15,562,335	935	442,885,077
Textile, clothing and footwear wholesaling	1,190	107,397,637	370	11,577,612	630	53,222,581
Pharmaceutical and toiletry goods wholesaling	350	30,512,530	110	3,449,392	190	14,953,111
Furniture, floor covering and other goods wholesaling	2,665	353,459,506	975	41,547,170	1,520	229,049,451
Commission-based wholesaling	1,235	111,623,381	205	6,707,366	380	45,924,768
Total wholesale trade	11,615	1,909,936,854	3,795	160,069,669	6,220	1,248,963,897
Retail trade						
Motor vehicle retailing	970	415,461,753	500	49,463,708	675	342,675,792
Motor vehicle parts and tyre retailing	660	131,514,070	300	18,181,321	435	75,438,611
Fuel retailing	295	259,167,099	180	8,371,474	225	213,257,757
Supermarket and grocery stores	1,925	605,206,151	1,315	47,546,941	1,630	447,428,529
Specialised food retailing	3,345	906,418,483	1,620	35,819,398	2,510	606,959,786
Furniture, floor coverings, houseware and textile goods retailing	2,275	266,320,069	920	46,206,037	1,455	141,373,120
Electrical and electronic goods retailing	2,045	281,688,005	695	23,294,325	1,230	173,744,977
Hardware, building and garden supplies retailing	1,525	238,233,206	665	35,706,130	960	137,625,268
Recreational goods retailing	2,665	445,847,142	1,360	74,887,370	1,770	289,014,176
Clothing, footwear and personal accessory retailing	6,595	800,904,246	3,450	166,968,738	4,885	451,986,680
Department stores	20	4,897,438	10	677,063	10	3,821,829
Pharmaceutical and other store-based retailing	12,475	6,832,733,458	6,505	670,712,839	8,570	4,507,829,117
Non-store retailing	4,575	349,296,639	1,225	24,549,362	2,560	213,677,734
Retail commission-based buying and/or selling	2,215	112,303,919	330	5,253,844	740	40,731,368
Total retail trade	41,585	11,649,991,678	19,070	1,207,638,550	27,645	7,645,564,744
Accommodation & food services						
Accommodation	2,140	243,128,841	225	10,450,359	460	59,126,702
Cafes, restaurants and takeaway food services	13,505	1,966,820,474	5,685	46,187,950	10,195	843,202,142
Pubs, taverns and bars	360	108,315,279	150	5,503,169	215	53,770,659
Clubs (hospitality)	95	8,440,873	5	51,544	25	3,923,798
Total accommodation & food services	16,100	2,326,705,467	6,065	62,193,022	10,895	960,023,301

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part E: Business and professional items

Industry	Closing stock		Cost of sales		Contractor/subcontractor & commission expenses	
	no.	\$	no.	\$	no.	\$
Wholesale trade						
Agricultural product wholesaling	510	17,758,722	620	77,876,727	170	1,727,089
Mineral, metal and chemical wholesaling	180	6,260,614	380	43,234,703	80	4,715,856
Timber and hardware goods wholesaling	205	18,304,258	355	77,689,963	100	2,478,669
Specialised industrial machinery and equipment wholesaling	90	8,531,556	165	42,996,175	30	740,495
Other machinery and equipment wholesaling	295	9,703,189	550	57,461,266	110	1,900,171
Motor vehicle and motor vehicle parts wholesaling	465	30,585,059	655	153,752,471	110	1,948,598
Grocery, liquor and tobacco product wholesaling	510	15,856,538	950	442,590,874	130	2,220,268
Textile, clothing and footwear wholesaling	425	12,883,165	660	51,917,028	120	1,894,092
Pharmaceutical and toiletry goods wholesaling	115	3,466,105	200	14,936,398	30	670,619
Furniture, floor covering and other goods wholesaling	1,075	43,700,421	1,600	226,896,200	235	3,817,403
Commission-based wholesaling	225	7,377,285	395	45,254,849	115	1,142,735
Total wholesale trade	4,105	174,426,912	6,540	1,234,606,654	1,220	23,255,995
Retail trade						
Motor vehicle retailing	545	55,864,066	680	336,275,434	120	3,051,535
Motor vehicle parts and tyre retailing	320	15,504,756	450	78,115,176	65	770,732
Fuel retailing	190	8,876,480	225	212,752,751	40	534,957
Supermarket and grocery stores	1,340	51,000,033	1,640	443,975,437	80	1,595,041
Specialised food retailing	1,685	38,771,164	2,540	604,008,020	215	3,739,390
Furniture, floor coverings, houseware and textile goods retailing	1,020	49,652,628	1,490	137,926,529	285	5,983,267
Electrical and electronic goods retailing	730	22,508,755	1,245	174,530,547	215	4,700,489
Hardware, building and garden supplies retailing	680	35,729,645	985	137,601,753	170	4,213,721
Recreational goods retailing	1,435	81,077,254	1,830	282,824,292	210	3,709,420
Clothing, footwear and personal accessory retailing	3,885	178,674,116	4,975	440,281,302	410	4,242,451
Department stores	10	653,380	10	3,845,512	5	2,934
Pharmaceutical and other store-based retailing	6,650	673,833,028	8,730	4,504,708,928	1,225	39,926,895
Non-store retailing	1,480	30,217,370	2,620	208,009,726	320	4,266,401
Retail commission-based buying and/or selling	345	5,574,610	750	40,410,602	160	2,251,459
Total retail trade	20,315	1,247,937,285	28,175	7,605,266,009	3,515	78,988,692
Accommodation & food services						
Accommodation	215	9,543,618	490	60,033,443	360	3,221,469
Cafes, restaurants and takeaway food services	6,055	50,257,203	10,265	839,132,889	780	13,255,231
Pubs, taverns and bars	150	7,183,622	215	52,090,206	50	1,427,044
Clubs (hospitality)	5	55,500	25	3,919,842	10	109,383
Total accommodation & food services	6,425	67,039,943	10,995	955,176,380	1,205	18,013,127

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part E: Business and professional items

Industry	Rental expenses		Interest expenses within Australia		Depreciation expenses	
	no.	\$	no.	\$	no.	\$
Wholesale trade						
Agricultural product wholesaling	190	1,940,250	360	3,763,821	800	5,946,891
Mineral, metal and chemical wholesaling	155	2,078,635	165	896,314	505	2,731,438
Timber and hardware goods wholesaling	145	2,081,681	220	2,232,758	475	3,231,360
Specialised industrial machinery and equipment wholesaling	70	1,077,133	100	848,886	195	1,713,806
Other machinery and equipment wholesaling	210	2,674,631	210	864,850	600	2,281,741
Motor vehicle and motor vehicle parts wholesaling	280	5,482,113	305	2,809,890	620	3,496,367
Grocery, liquor and tobacco product wholesaling	400	6,213,726	475	3,565,547	1,005	5,755,124
Textile, clothing and footwear wholesaling	340	4,983,164	245	1,148,406	645	1,794,209
Pharmaceutical and toiletry goods wholesaling	70	859,248	70	305,554	200	620,132
Furniture, floor covering and other goods wholesaling	705	9,066,572	605	2,949,076	1,665	5,370,792
Commission-based wholesaling	220	2,497,003	305	1,444,794	805	3,339,456
Total wholesale trade	2,785	38,954,156	3,065	20,829,896	7,510	36,281,316
Retail trade						
Motor vehicle retailing	325	8,428,466	365	3,203,451	585	2,222,164
Motor vehicle parts and tyre retailing	245	5,086,842	190	1,310,858	460	2,442,056
Fuel retailing	125	4,711,516	130	1,532,949	220	1,635,630
Supermarket and grocery stores	1,305	32,652,691	560	4,587,617	1,280	5,902,702
Specialised food retailing	1,880	51,929,946	1,150	8,341,296	2,440	14,015,128
Furniture, floor coverings, houseware and textile goods retailing	860	20,001,020	640	4,263,134	1,465	5,007,704
Electrical and electronic goods retailing	580	10,100,870	450	2,192,256	1,225	4,262,604
Hardware, building and garden supplies retailing	510	8,983,130	480	3,422,670	1,045	5,539,214
Recreational goods retailing	1,050	22,985,322	790	5,864,142	1,775	6,540,245
Clothing, footwear and personal accessory retailing	3,620	93,651,584	1,875	10,189,566	3,965	12,282,418
Department stores	10	279,439	5	10,496	10	19,056
Pharmaceutical and other store-based retailing	5,865	238,773,803	4,140	125,436,216	8,235	55,005,513
Non-store retailing	795	8,378,561	795	3,228,017	2,365	7,248,074
Retail commission-based buying and/or selling	305	3,675,294	305	1,168,565	1,090	2,611,614
Total retail trade	17,460	509,638,484	11,875	174,751,233	26,160	124,734,122
Accommodation & food services						
Accommodation	330	12,477,229	815	15,187,220	1,645	11,470,294
Cafes, restaurants and takeaway food services	8,560	230,467,441	3,900	21,918,326	9,375	47,550,957
Pubs, taverns and bars	130	4,654,160	160	4,019,322	250	2,605,891
Clubs (hospitality)	10	103,775	10	31,147	40	87,360
Total accommodation & food services	9,035	247,702,605	4,885	41,156,015	11,310	61,714,502

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part E: Business and professional items

Industry	Motor vehicle expenses		Repairs & maintenance		Other expenses	
	no.	\$	no.	\$	no.	\$
Wholesale trade						
Agricultural product wholesaling	770	4,728,306	595	2,806,399	1,020	41,821,459
Mineral, metal and chemical wholesaling	640	3,885,424	245	810,598	805	16,664,021
Timber and hardware goods wholesaling	520	3,470,784	235	923,789	665	22,780,571
Specialised industrial machinery and equipment wholesaling	205	1,502,423	105	519,021	265	9,675,072
Other machinery and equipment wholesaling	685	4,020,383	245	389,667	900	22,443,324
Motor vehicle and motor vehicle parts wholesaling	660	4,292,282	335	976,807	920	31,799,176
Grocery, liquor and tobacco product wholesaling	1,145	9,150,867	525	1,614,131	1,450	45,601,756
Textile, clothing and footwear wholesaling	820	3,514,811	265	306,123	1,160	27,019,617
Pharmaceutical and toiletry goods wholesaling	245	1,051,102	80	115,591	335	6,368,739
Furniture, floor covering and other goods wholesaling	1,890	9,491,097	700	986,287	2,585	58,747,914
Commission-based wholesaling	980	6,153,441	330	804,839	1,175	22,632,102
Total wholesale trade	8,550	51,260,920	3,665	10,253,252	11,280	305,553,751
Retail trade						
Motor vehicle retailing	575	3,614,250	390	2,244,720	945	41,650,278
Motor vehicle parts and tyre retailing	505	3,271,435	245	680,494	650	26,365,925
Fuel retailing	220	1,219,328	180	821,369	295	25,796,073
Supermarket and grocery stores	1,360	5,480,124	935	2,598,752	1,880	71,905,832
Specialised food retailing	2,545	12,968,936	1,730	4,723,767	3,260	141,657,741
Furniture, floor coverings, houseware and textile goods retailing	1,680	7,739,654	790	1,330,811	2,205	55,511,238
Electrical and electronic goods retailing	1,410	6,618,350	540	781,531	1,945	46,916,743
Hardware, building and garden supplies retailing	1,205	6,752,736	660	1,802,979	1,490	48,243,246
Recreational goods retailing	1,830	7,690,279	1,020	1,727,368	2,580	80,885,187
Clothing, footwear and personal accessory retailing	4,415	14,514,123	2,450	3,386,665	6,425	161,652,591
Department stores	15	69,059	5	22,178	15	408,177
Pharmaceutical and other store-based retailing	8,780	37,858,782	5,075	13,788,086	12,165	1,352,047,070
Non-store retailing	2,925	12,368,773	895	1,390,049	4,380	67,905,495
Retail commission-based buying and/or selling	1,550	6,616,587	350	661,553	2,100	27,473,518
Total retail trade	29,010	126,782,416	15,265	35,960,322	40,330	2,148,419,114
Accommodation & food services						
Accommodation	1,415	5,684,935	1,365	9,611,422	2,060	99,927,380
Cafes, restaurants and takeaway food services	9,425	34,429,094	7,400	16,834,611	13,170	578,221,981
Pubs, taverns and bars	245	1,186,898	220	2,113,022	350	33,831,970
Clubs (hospitality)	55	260,192	15	54,129	85	2,089,673
Total accommodation & food services	11,145	41,561,119	9,005	28,613,184	15,660	714,071,004

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part E: Business and professional items

Industry	Total expenses - PP		Total expenses - NPP		Total business expenses	
	no.	\$	no.	\$	no.	\$
Wholesale trade						
Agricultural product wholesaling	585	41,849,422	550	99,874,473	1,070	141,975,653
Mineral, metal and chemical wholesaling	45	1,031,003	815	74,744,391	850	75,664,184
Timber and hardware goods wholesaling	70	2,394,652	645	113,335,166	700	115,806,073
Specialised industrial machinery and equipment wholesaling	20	891,973	270	58,574,391	280	59,428,857
Other machinery and equipment wholesaling	25	886,988	940	92,083,484	960	93,086,838
Motor vehicle and motor vehicle parts wholesaling	25	842,314	935	199,362,625	945	205,601,065
Grocery, liquor and tobacco product wholesaling	180	12,562,267	1,365	505,693,435	1,520	518,488,080
Textile, clothing and footwear wholesaling	30	258,108	1,205	93,031,418	1,235	93,323,543
Pharmaceutical and toiletry goods wholesaling	5	157,844	350	25,202,061	350	25,313,098
Furniture, floor covering and other goods wholesaling	90	2,772,113	2,655	315,636,541	2,730	318,840,155
Commission-based wholesaling	105	8,183,357	1,165	75,877,062	1,245	84,252,584
Total wholesale trade	1,185	71,830,041	10,890	1,653,415,047	11,880	1,731,780,130
Retail trade						
Motor vehicle retailing	20	1,482,111	970	400,826,350	985	402,123,402
Motor vehicle parts and tyre retailing	15	875,459	660	118,156,427	670	119,124,997
Fuel retailing	15	932,418	295	254,012,864	300	254,945,282
Supermarket and grocery stores	45	3,398,263	1,890	568,587,405	1,920	571,826,849
Specialised food retailing	210	8,650,874	3,210	834,824,318	3,370	848,212,430
Furniture, floor coverings, houseware and textile goods retailing	50	1,876,166	2,270	236,745,624	2,310	239,788,980
Electrical and electronic goods retailing	75	2,440,866	2,020	249,509,866	2,080	251,894,248
Hardware, building and garden supplies retailing	185	10,779,612	1,405	207,325,179	1,565	218,789,705
Recreational goods retailing	70	3,795,278	2,660	409,491,095	2,710	415,145,592
Clothing, footwear and personal accessory retailing	145	3,004,553	6,625	742,737,932	6,745	746,846,683
Department stores	0	0	15	4,680,104	15	4,680,104
Pharmaceutical and other store-based retailing	490	21,442,271	12,315	6,365,443,036	12,625	6,427,252,410
Non-store retailing	165	3,654,725	4,550	310,278,871	4,690	314,329,415
Retail commission-based buying and/or selling	80	1,656,606	2,135	83,553,616	2,210	85,639,865
Total retail trade	1,570	63,989,202	41,020	10,786,172,687	42,195	10,900,599,962
Accommodation & food services						
Accommodation	130	4,335,448	2,080	217,460,153	2,150	221,784,133
Cafes, restaurants and takeaway food services	180	12,540,990	13,395	1,792,444,664	13,550	1,805,129,277
Pubs, taverns and bars	15	1,892,182	355	101,164,242	365	103,067,260
Clubs (hospitality)	5	1,161	85	6,733,755	85	6,737,016
Total accommodation & food services	325	18,769,781	15,915	2,117,802,814	16,150	2,136,717,686

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part E: Business and professional items

Industry	Net income or loss from business this year		Other depreciating assets 1st deducted		Entrepreneurs tax offset-small business entity aggregate turnover	
	no.	\$	no.	\$	no.	\$
Wholesale trade						
Agricultural product wholesaling	1,160	-475,856	135	2,342,744	220	6,664,691
Mineral, metal and chemical wholesaling	865	13,461,659	70	1,353,550	270	7,846,734
Timber and hardware goods wholesaling	725	19,345,575	80	1,226,673	160	5,244,201
Specialised industrial machinery and equipment wholesaling	295	6,669,371	35	1,127,760	65	2,320,706
Other machinery and equipment wholesaling	975	17,245,285	95	1,378,123	245	7,751,237
Motor vehicle and motor vehicle parts wholesaling	965	15,804,247	95	1,755,870	185	7,115,544
Grocery, liquor and tobacco product wholesaling	1,555	24,475,769	165	3,626,583	280	8,962,374
Textile, clothing and footwear wholesaling	1,260	13,436,406	100	1,335,743	305	9,397,443
Pharmaceutical and toiletry goods wholesaling	360	4,951,524	35	347,981	95	2,809,704
Furniture, floor covering and other goods wholesaling	2,780	32,374,833	295	3,369,996	775	24,375,510
Commission-based wholesaling	1,290	25,779,812	140	2,438,835	375	13,436,935
Total wholesale trade	12,225	173,068,625	1,245	20,303,858	2,975	95,925,079
Retail trade						
Motor vehicle retailing	995	12,524,663	105	1,514,451	180	6,486,846
Motor vehicle parts and tyre retailing	680	11,706,288	75	1,384,240	155	5,057,411
Fuel retailing	315	4,133,216	40	966,139	35	1,139,801
Supermarket and grocery stores	1,950	28,834,014	180	3,265,592	190	6,290,218
Specialised food retailing	3,440	59,591,529	390	7,325,525	515	17,330,158
Furniture, floor coverings, houseware and textile goods retailing	2,335	26,285,462	220	3,046,889	530	18,520,421
Electrical and electronic goods retailing	2,125	28,284,822	195	2,724,232	510	16,009,011
Hardware, building and garden supplies retailing	1,600	18,732,246	165	3,642,731	405	12,935,107
Recreational goods retailing	2,745	28,845,855	300	3,118,514	575	17,529,874
Clothing, footwear and personal accessory retailing	6,840	51,589,550	660	6,502,132	1,210	37,159,200
Department stores	20	214,018	5	57,521	5	212,821
Pharmaceutical and other store-based retailing	12,925	392,798,970	1,385	34,347,267	2,545	81,920,608
Non-store retailing	4,770	32,365,938	405	4,138,705	1,250	38,175,327
Retail commission-based buying and/or selling	2,270	25,599,765	195	1,864,962	815	24,494,434
Total retail trade	43,015	721,506,336	4,325	73,898,900	8,920	283,261,237
Accommodation & food services						
Accommodation	2,240	18,751,438	390	7,009,209	535	16,631,918
Cafes, restaurants and takeaway food services	13,730	150,668,278	1,585	32,677,191	2,335	82,503,710
Pubs, taverns and bars	375	5,167,805	60	1,543,606	85	2,400,403
Clubs (hospitality)	95	1,594,010	5	20,228	45	1,304,961
Total accommodation & food services	16,440	176,181,531	2,035	41,250,234	3,005	102,840,992

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part E: Business and professional items

Industry	Entrepreneurs tax offset-net small business entity income	
	no.	\$
Wholesale trade		
Agricultural product wholesaling	220	3,107,643
Mineral, metal and chemical wholesaling	270	3,815,540
Timber and hardware goods wholesaling	160	2,642,252
Specialised industrial machinery and equipment wholesaling	65	944,443
Other machinery and equipment wholesaling	245	3,895,584
Motor vehicle and motor vehicle parts wholesaling	185	3,038,885
Grocery, liquor and tobacco product wholesaling	280	4,009,107
Textile, clothing and footwear wholesaling	305	4,634,656
Pharmaceutical and toiletry goods wholesaling	95	1,568,629
Furniture, floor covering and other goods wholesaling	775	10,994,598
Commission-based wholesaling	375	7,412,885
Total wholesale trade	2,970	46,064,222
Retail trade		
Motor vehicle retailing	180	3,138,304
Motor vehicle parts and tyre retailing	155	2,395,633
Fuel retailing	35	649,389
Supermarket and grocery stores	190	2,712,026
Specialised food retailing	510	7,331,722
Furniture, floor coverings, houseware and textile goods retailing	530	8,422,194
Electrical and electronic goods retailing	510	6,721,233
Hardware, building and garden supplies retailing	405	5,520,318
Recreational goods retailing	575	6,829,702
Clothing, footwear and personal accessory retailing	1,205	14,501,608
Department stores	5	125,802
Pharmaceutical and other store-based retailing	2,540	33,857,251
Non-store retailing	1,245	16,079,948
Retail commission-based buying and/or selling	815	12,756,298
Total retail trade	8,910	121,041,428
Accommodation & food services		
Accommodation	535	6,713,318
Cafes, restaurants and takeaway food services	2,330	32,939,899
Pubs, taverns and bars	85	1,258,572
Clubs (hospitality)	45	783,745
Total accommodation & food services	3,000	41,695,534

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part E: Business and professional items

Industry	Non-taxable individuals ²	Taxable individuals ³	Total individuals	Other business income	
	no.	no.	no.	no.	\$
Transport, postal & warehousing					
Road freight transport	12,010	43,795	55,805	15,295	1,414,277,851
Road passenger transport	10,645	20,760	31,405	14,385	897,753,691
Rail freight transport	5	15	20	5	407,694
Rail passenger transport	15	15	30	10	853,349
Water freight transport	60	195	255	80	13,345,758
Water passenger transport	40	140	180	60	5,027,766
Air and space transport	125	580	705	210	19,594,888
Scenic and sightseeing transport	520	1,405	1,925	685	60,685,568
Pipeline and other transport	100	380	480	195	19,054,543
Postal and courier pick-up and delivery services	11,515	34,165	45,680	11,095	597,262,849
Water transport support services	350	1,740	2,090	445	35,452,404
Airport operations and other air transport support services	150	695	845	160	11,239,459
Other transport support services	18,955	33,110	52,065	21,065	1,010,436,278
Warehousing and storage services	210	785	995	225	17,636,888
Total transport, postal & warehousing	54,695	137,785	192,480	63,910	4,103,028,986
Information media & telecommunications					
Newspaper, periodical, book and directory publishing	635	1,530	2,165	820	34,330,433
Software publishing	55	460	515	100	4,602,488
Motion picture and video activities	1,865	6,820	8,685	3,140	129,059,771
Sound recording and music publishing	720	2,365	3,085	1,070	40,160,869
Radio broadcasting	35	190	225	65	2,176,355
Television broadcasting	75	320	395	115	4,724,643
Internet publishing and broadcasting	570	2,390	2,955	760	39,954,049
Telecommunications services	120	515	635	160	21,412,666
Internet service providers and web search portals	230	745	970	210	12,473,577
Data processing, web hosting and electronic information storage	1,020	2,880	3,900	690	106,038,723
Libraries and archives	145	485	625	150	5,734,887
Other information services	15	85	100	25	2,151,536
Total information media & telecommunications	5,480	18,780	24,260	7,310	402,819,997

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part E: Business and professional items

Industry	Total business income		Opening stock		Purchases & other costs	
	no.	\$	no.	\$	no.	\$
Transport, postal & warehousing						
Road freight transport	15,345	1,449,353,737	705	19,913,859	1,535	150,400,254
Road passenger transport	14,485	905,891,074	280	13,484,914	680	154,880,555
Rail freight transport	5	411,749	5	750	5	489
Rail passenger transport	10	867,082	5	14,989	5	10,900
Water freight transport	80	13,465,976	5	364,431	10	7,882,236
Water passenger transport	60	5,121,641	5	1	5	166,887
Air and space transport	205	19,596,768	10	837,524	15	8,448,275
Scenic and sightseeing transport	680	61,225,022	35	921,753	90	10,824,332
Pipeline and other transport	195	19,601,180	15	1,209,950	20	2,301,053
Postal and courier pick-up and delivery services	11,615	623,643,954	455	10,920,748	1,095	98,792,855
Water transport support services	440	35,821,125	10	424,889	40	2,551,486
Airport operations and other air transport support services	160	11,248,059	10	325,419	15	2,431,795
Other transport support services	21,325	1,021,645,132	275	12,804,703	845	236,141,300
Warehousing and storage services	225	18,044,640	20	329,337	25	3,518,753
Total transport, postal & warehousing	64,835	4,185,937,139	1,830	61,553,267	4,380	678,351,170
Information media & telecommunications						
Newspaper, periodical, book and directory publishing	815	34,504,871	130	2,378,069	175	5,293,156
Software publishing	105	4,679,367	10	177,714	25	476,636
Motion picture and video activities	3,165	130,000,920	95	2,863,575	365	22,465,747
Sound recording and music publishing	1,080	40,600,116	40	900,666	150	8,131,905
Radio broadcasting	65	2,176,355	5	4,105	5	637,899
Television broadcasting	120	4,974,751	5	279,017	25	668,004
Internet publishing and broadcasting	770	41,143,570	50	982,679	160	8,592,033
Telecommunications services	160	21,580,231	15	269,704	40	15,114,094
Internet service providers and web search portals	210	12,623,383	25	337,690	60	4,144,620
Data processing, web hosting and electronic information storage	700	106,231,134	20	342,311	95	89,621,915
Libraries and archives	150	5,739,378	15	323,387	25	642,620
Other information services	25	2,151,536	5	8,713	5	17,835
Total information media & telecommunications	7,365	406,405,612	400	8,867,630	1,125	155,806,464

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part E: Business and professional items

Industry	Closing stock		Cost of sales		Contractor/subcontractor & commission expenses	
	no.	\$	no.	\$	no.	\$
Transport, postal & warehousing						
Road freight transport	755	22,053,482	1,665	148,260,631	1,970	59,986,476
Road passenger transport	300	13,842,261	725	154,523,208	910	30,592,945
Rail freight transport	0	0	5	1,239	5	6,365
Rail passenger transport	5	18,588	5	7,301	5	92,033
Water freight transport	5	412,932	10	7,833,735	5	103,668
Water passenger transport	5	1	5	166,887	10	57,286
Air and space transport	10	638,177	20	8,647,622	10	644,402
Scenic and sightseeing transport	35	663,281	95	11,082,804	125	2,633,720
Pipeline and other transport	10	362,525	25	3,148,478	20	1,642,830
Postal and courier pick-up and delivery services	495	13,461,792	1,130	96,251,811	935	26,079,757
Water transport support services	15	659,231	40	2,317,144	50	3,396,743
Airport operations and other air transport support services	10	264,701	20	2,492,513	15	162,026
Other transport support services	300	14,620,753	870	234,325,250	950	23,763,685
Warehousing and storage services	20	522,469	30	3,325,621	20	622,646
Total transport, postal & warehousing	1,950	67,520,193	4,635	672,384,244	5,025	149,784,582
Information media & telecommunications						
Newspaper, periodical, book and directory publishing	130	2,609,691	220	5,061,534	85	2,156,706
Software publishing	10	64,153	25	590,197	5	16,312
Motion picture and video activities	110	3,525,314	370	21,804,008	395	4,692,434
Sound recording and music publishing	45	1,246,448	160	7,786,123	115	1,589,692
Radio broadcasting	5	10,800	5	631,204	5	13,074
Television broadcasting	5	247,275	25	699,746	10	165,628
Internet publishing and broadcasting	50	1,140,972	165	8,433,740	75	1,244,811
Telecommunications services	15	882,770	45	14,501,028	15	136,580
Internet service providers and web search portals	25	451,929	60	4,030,381	25	258,085
Data processing, web hosting and electronic information storage	25	412,828	95	89,551,398	35	600,934
Libraries and archives	10	411,466	25	554,541	10	221,823
Other information services	5	5,692	5	20,856	5	237,283
Total information media & telecommunications	430	11,009,338	1,190	153,664,756	780	11,333,362

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part E: Business and professional items

Industry	Rental expenses		Interest expenses within Australia		Depreciation expenses	
	no.	\$	no.	\$	no.	\$
Transport, postal & warehousing						
Road freight transport	1,480	14,630,376	5,430	43,232,546	11,100	132,106,538
Road passenger transport	820	12,367,435	2,325	18,606,737	5,480	35,243,848
Rail freight transport	5	23,852	5	10,261	5	57,784
Rail passenger transport	0	0	5	53,525	5	104,397
Water freight transport	5	78,426	25	392,452	55	511,993
Water passenger transport	10	36,869	35	393,935	50	890,035
Air and space transport	25	292,425	60	557,232	155	1,716,623
Scenic and sightseeing transport	95	779,775	235	1,598,723	515	5,812,887
Pipeline and other transport	20	139,120	70	434,481	160	1,353,597
Postal and courier pick-up and delivery services	945	8,092,497	2,545	8,981,005	7,345	28,769,911
Water transport support services	25	246,215	75	573,137	295	1,343,094
Airport operations and other air transport support services	15	167,378	25	221,089	100	449,021
Other transport support services	1,070	15,979,510	1,670	10,282,505	5,270	23,435,647
Warehousing and storage services	30	662,586	75	753,101	140	1,041,852
Total transport, postal & warehousing	4,540	53,496,464	12,580	86,090,729	30,675	232,837,227
Information media & telecommunications						
Newspaper, periodical, book and directory publishing	110	787,492	100	380,007	495	961,031
Software publishing	15	53,342	15	84,278	50	140,114
Motion picture and video activities	475	3,207,932	335	1,808,658	2,320	8,584,104
Sound recording and music publishing	200	1,731,221	125	398,732	790	3,457,211
Radio broadcasting	5	31,706	5	32,343	35	82,922
Television broadcasting	20	137,716	15	22,366	75	233,252
Internet publishing and broadcasting	110	620,714	110	368,300	505	1,376,265
Telecommunications services	25	240,524	35	207,145	90	410,108
Internet service providers and web search portals	55	1,400,457	30	156,117	115	384,336
Data processing, web hosting and electronic information storage	70	364,568	55	240,452	315	670,460
Libraries and archives	25	194,672	10	46,040	105	238,915
Other information services	5	71,392	5	6,882	20	41,523
Total information media & telecommunications	1,115	8,841,736	840	3,751,320	4,915	16,580,241

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part E: Business and professional items

Industry	Motor vehicle expenses		Repairs & maintenance		Other expenses	
	no.	\$	no.	\$	no.	\$
Transport, postal & warehousing						
Road freight transport	11,150	211,594,512	4,955	41,694,144	14,500	409,385,501
Road passenger transport	5,540	83,360,441	2,180	11,887,395	13,135	277,113,748
Rail freight transport	5	67,462	5	18,729	5	126,422
Rail passenger transport	5	127,953	5	109,778	10	277,298
Water freight transport	50	605,055	25	240,720	75	2,681,497
Water passenger transport	40	492,306	30	302,692	60	2,046,231
Air and space transport	110	533,519	90	1,477,644	200	5,096,831
Scenic and sightseeing transport	470	4,787,826	280	1,973,607	655	22,225,555
Pipeline and other transport	145	2,332,971	75	532,548	190	4,228,778
Postal and courier pick-up and delivery services	8,685	81,268,408	2,215	4,647,601	10,885	121,130,453
Water transport support services	305	1,826,888	125	615,499	425	11,999,634
Airport operations and other air transport support services	100	471,644	35	150,484	150	2,381,852
Other transport support services	6,490	70,958,445	2,155	7,917,446	18,485	284,151,966
Warehousing and storage services	145	1,063,650	85	600,470	215	5,132,454
Total transport, postal & warehousing	33,235	459,491,080	12,275	72,168,757	58,985	1,147,978,220
Information media & telecommunications						
Newspaper, periodical, book and directory publishing	435	1,408,085	140	130,017	790	13,354,297
Software publishing	60	200,632	10	16,878	100	1,097,404
Motion picture and video activities	1,930	6,875,791	540	837,608	2,990	38,212,091
Sound recording and music publishing	650	2,242,562	270	344,226	1,010	10,545,275
Radio broadcasting	35	105,089	10	6,122	55	408,994
Television broadcasting	75	331,777	20	25,467	110	1,148,189
Internet publishing and broadcasting	490	2,585,369	130	168,198	735	10,216,454
Telecommunications services	105	530,279	30	67,054	150	2,278,852
Internet service providers and web search portals	130	482,983	45	107,547	195	3,305,450
Data processing, web hosting and electronic information storage	375	1,082,959	90	140,349	595	4,217,716
Libraries and archives	90	322,324	40	43,074	150	1,851,916
Other information services	10	44,827	5	1,805	25	1,063,569
Total information media & telecommunications	4,380	16,212,677	1,330	1,888,345	6,905	87,700,207

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part E: Business and professional items

Industry	Total expenses - PP		Total expenses - NPP		Total business expenses	
	no.	\$	no.	\$	no.	\$
Transport, postal & warehousing						
Road freight transport	705	36,193,171	14,840	1,039,555,636	15,200	1,077,969,003
Road passenger transport	245	6,418,240	13,430	664,223,958	13,625	671,746,032
Rail freight transport	0	0	5	313,142	5	313,142
Rail passenger transport	5	36,390	5	735,895	10	772,285
Water freight transport	5	483,577	75	12,091,503	80	12,575,012
Water passenger transport	5	60,934	60	4,375,717	60	4,454,076
Air and space transport	20	428,939	200	18,660,668	210	19,088,897
Scenic and sightseeing transport	40	1,378,490	675	50,319,162	690	51,875,999
Pipeline and other transport	10	346,494	195	13,573,386	200	13,919,955
Postal and courier pick-up and delivery services	185	4,292,089	11,240	377,874,289	11,415	382,490,465
Water transport support services	40	1,842,307	410	20,700,593	440	22,611,993
Airport operations and other air transport support services	10	270,163	155	7,053,844	165	7,323,688
Other transport support services	295	9,198,127	18,960	713,819,129	19,250	720,835,811
Warehousing and storage services	15	633,082	215	13,111,434	225	13,762,698
Total transport, postal & warehousing	1,570	61,582,003	60,465	2,936,408,356	61,570	2,999,739,056
Information media & telecommunications						
Newspaper, periodical, book and directory publishing	20	391,577	810	24,051,034	830	24,545,361
Software publishing	10	192,365	100	2,046,196	110	2,238,560
Motion picture and video activities	75	845,697	3,120	86,086,092	3,195	87,113,440
Sound recording and music publishing	25	252,562	1,060	28,010,685	1,085	28,281,443
Radio broadcasting	5	3,000	60	1,308,954	60	1,311,954
Television broadcasting	5	12,698	115	2,751,391	115	2,776,710
Internet publishing and broadcasting	35	247,325	755	25,180,119	785	25,532,125
Telecommunications services	5	30,643	160	18,387,889	165	18,418,532
Internet service providers and web search portals	10	253,090	200	9,998,194	210	10,176,456
Data processing, web hosting and electronic information storage	25	274,430	615	96,767,693	640	97,065,907
Libraries and archives	5	35,882	155	3,484,374	155	3,534,679
Other information services	5	5,123	25	1,489,183	25	1,494,306
Total information media & telecommunications	215	2,544,392	7,175	299,561,804	7,370	302,489,473

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part E: Business and professional items

Industry	Net income or loss from business this year		Other depreciating assets 1st deducted		Entrepreneurs tax offset-small business entity aggregate turnover	
	no.	\$	no.	\$	no.	\$
Transport, postal & warehousing						
Road freight transport	15,775	339,422,107	1,590	61,859,484	5,385	204,594,105
Road passenger transport	14,530	225,758,494	785	18,475,585	5,585	199,772,958
Rail freight transport	5	38,734	5	117,070	5	69,235
Rail passenger transport	10	63,051	5	62,384	5	53,379
Water freight transport	80	897,866	10	243,103	30	1,087,285
Water passenger transport	65	-493,875	10	523,200	10	284,999
Air and space transport	225	147,413	25	987,666	45	1,585,547
Scenic and sightseeing transport	720	6,825,861	105	4,633,464	200	6,492,783
Pipeline and other transport	205	5,347,367	20	304,738	60	2,565,943
Postal and courier pick-up and delivery services	11,685	230,649,795	1,055	19,516,163	5,880	215,087,350
Water transport support services	465	12,593,723	60	944,172	190	6,039,468
Airport operations and other air transport support services	175	3,668,061	25	200,187	65	1,864,888
Other transport support services	21,255	294,803,229	770	13,472,612	9,130	288,876,198
Warehousing and storage services	240	3,739,393	30	1,654,564	85	2,970,629
Total transport, postal & warehousing	65,435	1,123,461,219	4,490	122,994,392	26,670	931,344,767
Information media & telecommunications						
Newspaper, periodical, book and directory publishing	865	9,602,178	75	560,429	315	7,508,768
Software publishing	120	2,355,589	10	138,124	45	953,023
Motion picture and video activities	3,345	41,087,952	455	4,626,114	1,390	36,461,113
Sound recording and music publishing	1,125	11,557,486	160	1,192,601	475	12,323,796
Radio broadcasting	65	848,401	10	62,398	35	687,805
Television broadcasting	115	2,065,376	15	147,049	50	1,159,473
Internet publishing and broadcasting	805	15,114,718	80	651,174	310	9,692,090
Telecommunications services	165	2,980,334	15	178,629	55	1,757,064
Internet service providers and web search portals	220	2,312,324	20	111,160	85	2,267,051
Data processing, web hosting and electronic information storage	720	8,861,657	45	472,039	350	7,266,634
Libraries and archives	155	2,138,870	15	65,020	75	1,982,158
Other information services	30	644,790	5	27,104	15	273,342
Total information media & telecommunications	7,730	99,569,675	910	8,231,841	3,195	82,332,317

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part E: Business and professional items

Industry	Entrepreneurs tax offset-net small business entity income	
	no.	\$
Transport, postal & warehousing		
Road freight transport	5,385	112,153,640
Road passenger transport	5,585	97,027,074
Rail freight transport	5	11,851
Rail passenger transport	5	24,671
Water freight transport	30	461,151
Water passenger transport	10	152,685
Air and space transport	45	855,835
Scenic and sightseeing transport	200	3,615,505
Pipeline and other transport	60	1,437,609
Postal and courier pick-up and delivery services	5,870	122,669,619
Water transport support services	190	3,868,035
Airport operations and other air transport support services	65	1,239,922
Other transport support services	9,130	147,069,013
Warehousing and storage services	85	1,565,141
Total transport, postal & warehousing	26,660	492,151,751
Information media & telecommunications		
Newspaper, periodical, book and directory publishing	315	4,266,824
Software publishing	45	718,175
Motion picture and video activities	1,390	20,875,932
Sound recording and music publishing	475	7,057,264
Radio broadcasting	35	389,842
Television broadcasting	50	682,105
Internet publishing and broadcasting	310	5,770,000
Telecommunications services	55	896,715
Internet service providers and web search portals	85	1,356,589
Data processing, web hosting and electronic information storage	350	4,701,787
Libraries and archives	75	1,154,482
Other information services	15	218,135
Total information media & telecommunications	3,195	48,087,850

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part E: Business and professional items

Industry	Non-taxable individuals ²	Taxable individuals ³	Total individuals	Other business income	
	no.	no.	no.	no.	\$
Financial & insurance services					
Central banking	5	10	10	5	10,490
Depository financial intermediation	80	290	370	70	10,164,641
Non-depository financing	450	1,045	1,495	385	17,288,389
Financial asset investing	161,945	348,350	510,295	7,630	2,974,896,091
Life insurance	80	195	275	75	8,023,835
Health and general insurance	530	1,915	2,445	500	45,522,458
Superannuation funds	50	155	205	35	4,226,323
Auxiliary finance and investment services	6,140	22,230	28,370	6,720	1,033,732,397
Auxiliary insurance services	1,320	4,095	5,420	1,170	98,908,757
Total financial & insurance services	170,600	378,285	548,885	16,595	4,192,773,381
Rental, hiring & real estate services					
Motor vehicle and transport equipment rental and hiring	995	2,685	3,680	1,145	80,136,884
Farm animal and bloodstock leasing	15	20	30	15	579,493
Other goods and equipment rental and hiring	3,580	10,725	14,300	4,140	318,212,326
Non-financial intangible assets (except copyrights) leasing	445	1,530	1,975	920	46,025,339
Property operators	16,040	54,580	70,620	7,305	1,413,213,990
Real estate services	5,220	14,265	19,490	4,755	484,284,324
Total rental, hiring & real estate services	26,295	83,800	110,095	18,275	2,342,452,356
Professional, scientific & technical services					
Scientific research services	825	3,710	4,540	1,010	54,603,040
Architectural, engineering and technical services	20,010	79,205	99,215	30,555	1,767,596,137
Legal and accounting services	21,240	76,460	97,700	40,225	5,290,357,862
Advertising services	5,620	20,250	25,870	4,440	300,456,658
Market research and statistical services	1,840	6,410	8,250	1,430	72,528,120
Management and related consulting services	13,880	56,300	70,185	18,335	1,207,129,216
Veterinary services	545	2,125	2,670	1,245	315,219,964
Other professional, scientific and technical services	10,195	27,135	37,330	11,700	392,279,549
Computer system design and related services	9,940	57,355	67,300	15,600	990,027,770
Total professional, scientific & technical services	84,105	328,955	413,060	124,535	10,390,198,316
Administrative & support services					
Employment services	2,110	8,390	10,500	2,170	165,121,808
Travel agency and tour arrangement services	1,570	3,230	4,800	1,700	254,277,344
Other administrative services	12,725	35,310	48,035	10,260	501,817,228
Building cleaning, pest control and gardening services	62,200	119,990	182,190	49,485	1,875,584,971
Packaging services	430	1,090	1,520	235	18,124,488
Total administrative & support services	79,030	168,010	247,045	63,845	2,814,925,839

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part E: Business and professional items

Industry	Total business income		Opening stock		Purchases & other costs	
	no.	\$	no.	\$	no.	\$
Financial & insurance services						
Central banking	5	10,490	0	0	0	0
Depository financial intermediation	75	10,230,339	5	471,412	10	2,674,674
Non-depository financing	385	17,298,485	20	731,799	25	6,250,670
Financial asset investing	7,560	2,993,464,823	2,095	273,179,593	2,870	2,795,672,605
Life insurance	75	8,222,257	5	239,972	10	2,285,747
Health and general insurance	500	46,091,274	35	1,210,746	70	17,152,212
Superannuation funds	40	4,227,815	5	147,281	5	2,224,996
Auxiliary finance and investment services	6,695	1,041,298,044	545	51,718,420	880	677,635,365
Auxiliary insurance services	1,155	99,064,173	50	2,201,182	110	19,826,572
Total financial & insurance services	16,480	4,219,907,700	2,750	329,900,405	3,980	3,523,722,841
Rental, hiring & real estate services						
Motor vehicle and transport equipment rental and hiring	1,135	81,174,208	75	2,523,483	135	20,000,266
Farm animal and bloodstock leasing	15	581,427	5	108,628	5	19,814
Other goods and equipment rental and hiring	4,130	319,700,566	525	17,740,864	1,055	93,921,556
Non-financial intangible assets (except copyrights) leasing	910	46,150,120	30	5,712,692	45	8,836,874
Property operators	7,160	1,416,260,606	1,235	187,690,638	1,605	906,663,991
Real estate services	4,735	486,930,073	245	18,539,020	515	128,953,308
Total rental, hiring & real estate services	18,085	2,350,797,000	2,120	232,315,325	3,360	1,158,395,809
Professional, scientific & technical services						
Scientific research services	1,010	54,802,148	40	4,720,584	105	7,140,262
Architectural, engineering and technical services	30,795	1,788,575,537	1,260	46,252,375	4,785	395,150,230
Legal and accounting services	40,145	5,316,400,816	920	54,552,261	2,430	462,528,090
Advertising services	4,490	303,045,067	215	5,212,662	720	98,609,635
Market research and statistical services	1,440	73,102,196	65	1,980,554	170	15,843,985
Management and related consulting services	18,375	1,218,366,878	685	43,026,332	1,735	313,534,188
Veterinary services	1,195	315,892,191	305	7,742,015	395	58,252,308
Other professional, scientific and technical services	11,885	399,157,030	420	8,148,685	1,750	60,572,383
Computer system design and related services	15,835	1,008,322,743	765	19,961,005	3,305	355,919,830
Total professional, scientific & technical services	125,175	10,477,664,606	4,680	191,596,473	15,390	1,767,550,911
Administrative & support services						
Employment services	2,170	167,093,655	115	2,463,732	300	28,561,325
Travel agency and tour arrangement services	1,710	254,615,172	40	2,228,928	235	144,491,649
Other administrative services	10,380	505,859,206	330	11,007,326	1,115	162,905,341
Building cleaning, pest control and gardening services	50,100	1,893,776,605	1,040	21,357,488	7,045	243,606,587
Packaging services	235	18,382,927	15	574,103	40	4,952,810
Total administrative & support services	64,590	2,839,727,565	1,545	37,631,577	8,740	584,517,712

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part E: Business and professional items

Industry	Closing stock		Cost of sales		Contractor/subcontractor & commission expenses	
	no.	\$	no.	\$	no.	\$
Financial & insurance services						
Central banking	0	0	0	0	0	0
Depository financial intermediation	10	548,237	15	2,597,849	5	866,853
Non-depository financing	20	875,607	30	6,106,862	15	280,736
Financial asset investing	2,105	300,189,864	3,170	2,768,662,334	445	5,230,188
Life insurance	5	237,651	10	2,288,068	10	338,262
Health and general insurance	35	1,627,483	70	16,735,475	55	1,244,137
Superannuation funds	5	476,280	5	1,895,997	5	36,823
Auxiliary finance and investment services	530	53,420,517	970	675,933,268	685	15,315,204
Auxiliary insurance services	50	2,436,784	120	19,590,970	120	2,229,331
Total financial & insurance services	2,755	359,812,423	4,390	3,493,810,823	1,345	25,541,534
Rental, hiring & real estate services						
Motor vehicle and transport equipment rental and hiring	75	3,718,976	140	18,804,773	95	2,002,910
Farm animal and bloodstock leasing	5	117,888	5	10,554	5	33,903
Other goods and equipment rental and hiring	545	18,216,136	1,095	93,446,284	430	9,304,703
Non-financial intangible assets (except copyrights) leasing	30	992,683	50	13,556,883	30	261,282
Property operators	1,260	173,477,881	1,835	920,876,748	730	14,054,078
Real estate services	280	24,258,392	545	123,233,936	555	17,748,100
Total rental, hiring & real estate services	2,195	220,781,956	3,675	1,169,929,178	1,845	43,404,976
Professional, scientific & technical services						
Scientific research services	45	4,779,211	110	7,081,635	80	2,247,011
Architectural, engineering and technical services	1,335	53,629,248	4,915	387,773,357	3,605	73,607,513
Legal and accounting services	965	60,980,313	2,605	456,100,038	3,930	110,406,389
Advertising services	245	5,663,540	740	98,158,757	475	12,115,892
Market research and statistical services	70	2,699,105	170	15,125,434	105	904,842
Management and related consulting services	710	44,413,772	1,850	312,146,748	1,550	29,470,758
Veterinary services	300	7,554,560	425	58,439,763	140	6,105,816
Other professional, scientific and technical services	465	8,300,185	1,790	60,420,883	980	11,291,538
Computer system design and related services	820	27,568,843	3,385	348,311,992	1,235	16,057,944
Total professional, scientific & technical services	4,955	215,588,777	15,990	1,743,558,607	12,095	262,207,703
Administrative & support services						
Employment services	125	3,545,691	315	27,479,366	280	12,120,802
Travel agency and tour arrangement services	55	2,380,803	240	144,339,774	180	3,442,452
Other administrative services	385	12,180,122	1,140	161,732,545	765	14,728,384
Building cleaning, pest control and gardening services	1,115	22,838,932	7,185	242,125,143	6,095	108,897,461
Packaging services	20	618,050	45	4,908,863	20	711,018
Total administrative & support services	1,700	41,563,598	8,925	580,585,691	7,340	139,900,117

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part E: Business and professional items

Industry	Rental expenses		Interest expenses within Australia		Depreciation expenses	
	no.	\$	no.	\$	no.	\$
Financial & insurance services						
Central banking	0	0	5	130	5	1,131
Depository financial intermediation	10	104,861	15	50,496	35	115,205
Non-depository financing	20	293,094	120	844,698	280	1,576,182
Financial asset investing	520	3,787,199	2,640	30,057,436	2,725	6,963,115
Life insurance	15	130,489	30	147,844	45	164,358
Health and general insurance	75	651,703	120	763,878	335	1,318,250
Superannuation funds	10	109,534	10	98,682	25	57,862
Auxiliary finance and investment services	1,040	10,025,962	1,850	14,921,131	3,805	12,032,832
Auxiliary insurance services	210	2,514,439	320	1,989,612	720	2,660,987
Total financial & insurance services	1,895	17,617,281	5,105	48,873,907	7,975	24,889,922
Rental, hiring & real estate services						
Motor vehicle and transport equipment rental and hiring	125	1,200,404	465	4,584,709	925	13,256,822
Farm animal and bloodstock leasing	0	0	5	28,815	10	117,580
Other goods and equipment rental and hiring	750	10,867,950	1,210	10,600,788	3,095	29,598,329
Non-financial intangible assets (except copyrights) leasing	25	662,264	230	2,990,045	225	912,291
Property operators	715	11,711,065	2,280	58,708,337	4,095	29,778,010
Real estate services	760	10,056,422	1,150	13,481,782	2,885	12,278,983
Total rental, hiring & real estate services	2,370	34,498,105	5,340	90,394,476	11,240	85,942,015
Professional, scientific & technical services						
Scientific research services	110	1,030,841	95	762,667	565	1,389,218
Architectural, engineering and technical services	4,575	31,590,499	4,115	15,952,254	20,375	55,142,719
Legal and accounting services	9,685	202,910,184	10,790	113,434,645	24,370	84,073,942
Advertising services	685	6,450,721	645	2,407,816	2,535	6,827,309
Market research and statistical services	205	1,382,013	175	680,618	805	1,638,099
Management and related consulting services	2,265	17,090,684	2,320	13,408,360	10,905	28,977,916
Veterinary services	300	9,027,293	475	6,148,452	885	7,639,567
Other professional, scientific and technical services	1,665	12,021,221	1,205	3,177,016	8,205	25,217,419
Computer system design and related services	2,130	11,653,809	1,575	5,227,368	8,715	18,182,989
Total professional, scientific & technical services	21,620	293,157,265	21,395	161,199,196	77,365	229,089,178
Administrative & support services						
Employment services	365	3,333,181	385	1,699,387	1,265	4,592,932
Travel agency and tour arrangement services	315	4,896,603	265	1,217,924	1,005	3,321,785
Other administrative services	1,205	9,455,032	985	3,474,862	5,205	9,891,767
Building cleaning, pest control and gardening services	3,260	21,319,275	6,700	18,552,247	25,985	84,914,613
Packaging services	25	367,949	45	166,844	130	546,181
Total administrative & support services	5,170	39,372,040	8,385	25,111,264	33,585	103,267,278

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part E: Business and professional items

Industry	Motor vehicle expenses		Repairs & maintenance		Other expenses	
	no.	\$	no.	\$	no.	\$
Financial & insurance services						
Central banking	5	905	5	195	5	10,675
Depository financial intermediation	45	224,185	10	5,840	70	3,558,061
Non-depository financing	130	638,031	50	95,272	235	3,090,732
Financial asset investing	2,040	7,094,949	865	1,979,640	7,610	134,946,799
Life insurance	50	368,124	15	11,343	70	2,352,078
Health and general insurance	375	2,045,051	100	184,232	475	8,561,766
Superannuation funds	20	99,954	15	15,072	40	531,385
Auxiliary finance and investment services	4,110	19,650,756	1,045	1,404,606	6,445	127,879,325
Auxiliary insurance services	890	4,993,354	240	257,512	1,115	24,488,729
Total financial & insurance services	7,665	35,115,309	2,340	3,953,712	16,065	305,419,550
Rental, hiring & real estate services						
Motor vehicle and transport equipment rental and hiring	500	4,875,388	405	3,539,527	935	23,718,472
Farm animal and bloodstock leasing	10	67,530	10	19,070	20	396,994
Other goods and equipment rental and hiring	2,620	15,635,840	1,470	6,351,859	3,730	84,234,790
Non-financial intangible assets (except copyrights) leasing	220	1,103,921	55	160,706	760	9,249,382
Property operators	3,445	15,171,531	2,205	12,038,389	6,730	224,835,472
Real estate services	3,550	19,377,601	1,305	3,382,825	4,510	163,085,481
Total rental, hiring & real estate services	10,345	56,231,811	5,455	25,492,376	16,685	505,520,591
Professional, scientific & technical services						
Scientific research services	555	1,685,216	145	176,044	935	13,271,491
Architectural, engineering and technical services	20,485	78,639,980	5,565	7,017,946	28,925	403,737,728
Legal and accounting services	27,140	111,194,905	9,820	17,879,029	37,265	1,869,638,974
Advertising services	2,995	12,676,153	715	1,060,987	4,240	79,297,908
Market research and statistical services	915	3,214,577	195	203,682	1,325	17,422,735
Management and related consulting services	11,950	46,943,125	2,800	4,269,109	17,335	222,757,448
Veterinary services	910	5,731,961	545	2,777,495	1,130	156,528,418
Other professional, scientific and technical services	7,490	24,544,383	2,220	2,001,303	11,125	137,064,294
Computer system design and related services	8,295	27,153,763	1,760	1,577,484	14,140	226,497,994
Total professional, scientific & technical services	80,735	311,784,063	23,760	36,963,079	116,425	3,126,216,990
Administrative & support services						
Employment services	1,550	7,397,297	465	1,000,806	2,060	56,994,062
Travel agency and tour arrangement services	1,135	5,030,018	405	831,178	1,655	64,184,001
Other administrative services	6,090	19,517,226	1,465	1,579,318	9,240	122,138,643
Building cleaning, pest control and gardening services	39,095	175,838,670	13,935	21,377,345	45,670	474,030,428
Packaging services	180	809,655	50	225,435	215	5,337,626
Total administrative & support services	48,050	208,592,866	16,320	25,014,082	58,840	722,684,760

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part E: Business and professional items

Industry	Total expenses - PP		Total expenses - NPP		Total business expenses	
	no.	\$	no.	\$	no.	\$
Financial & insurance services						
Central banking	0	0	5	13,036	5	13,036
Depository financial intermediation	10	50,320	65	7,561,934	75	7,532,359
Non-depository financing	20	216,951	355	13,094,508	370	13,317,011
Financial asset investing	3,320	51,834,942	5,985	2,908,624,303	9,100	2,964,656,320
Life insurance	5	85,988	70	5,798,571	75	5,884,559
Health and general insurance	35	384,269	475	31,545,564	500	31,953,695
Superannuation funds	10	95,948	30	2,774,135	40	2,870,083
Auxiliary finance and investment services	850	59,249,647	6,240	827,472,094	6,955	888,040,836
Auxiliary insurance services	75	1,052,963	1,115	59,449,425	1,165	60,583,918
Total financial & insurance services	4,325	112,971,028	14,335	3,856,333,570	18,285	3,974,851,817
Rental, hiring & real estate services						
Motor vehicle and transport equipment rental and hiring	55	1,781,759	1,105	71,464,447	1,150	73,500,239
Farm animal and bloodstock leasing	10	256,140	10	423,663	20	679,803
Other goods and equipment rental and hiring	195	9,770,854	4,040	253,549,577	4,180	263,422,749
Non-financial intangible assets (except copyrights) leasing	45	1,041,528	775	196,300,762	815	30,031,048
Property operators	1,805	74,435,946	5,880	1,219,174,515	7,475	1,294,761,138
Real estate services	295	10,639,532	4,555	359,021,428	4,790	370,489,585
Total rental, hiring & real estate services	2,405	97,925,759	16,365	2,099,934,392	18,425	2,032,884,562
Professional, scientific & technical services						
Scientific research services	65	1,639,506	925	26,626,401	980	28,264,522
Architectural, engineering and technical services	905	12,901,750	29,830	1,056,089,730	30,545	1,069,861,835
Legal and accounting services	1,530	54,597,379	37,910	3,159,667,736	38,775	3,082,870,664
Advertising services	145	2,106,772	4,390	218,580,356	4,505	220,707,475
Market research and statistical services	55	1,169,485	1,365	39,942,043	1,410	41,134,776
Management and related consulting services	935	26,491,582	17,590	666,250,540	18,335	685,982,999
Veterinary services	120	6,374,320	1,135	256,650,674	1,180	260,456,704
Other professional, scientific and technical services	290	3,068,137	11,610	275,544,400	11,890	278,930,113
Computer system design and related services	740	8,713,614	14,760	651,004,187	15,420	660,060,047
Total professional, scientific & technical services	4,785	117,062,545	119,515	6,350,356,067	123,035	6,328,269,135
Administrative & support services						
Employment services	125	4,755,226	2,075	112,766,335	2,165	117,517,197
Travel agency and tour arrangement services	35	2,757,620	1,675	229,648,576	1,700	229,647,468
Other administrative services	265	4,177,673	9,595	342,261,027	9,825	346,744,950
Building cleaning, pest control and gardening services	935	14,488,332	47,200	1,147,663,603	48,030	1,163,260,728
Packaging services	5	151,947	225	13,211,225	230	13,363,272
Total administrative & support services	1,365	26,330,798	60,770	1,845,550,766	61,950	1,870,533,615

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part E: Business and professional items

Industry	Net income or loss from business this year		Other depreciating assets 1st deducted		Entrepreneurs tax offset-small business entity aggregate turnover	
	no.	\$	no.	\$	no.	\$
Financial & insurance services						
Central banking	5	-4,127	0	0	5	270
Depository financial intermediation	75	2,539,180	5	63,159	25	775,431
Non-depository financing	390	3,737,613	35	1,243,094	120	2,687,633
Financial asset investing	9,900	28,452,982	395	3,584,367	15,160	608,681,679
Life insurance	80	2,235,556	5	8,620	15	517,284
Health and general insurance	520	13,343,655	50	967,867	205	6,540,670
Superannuation funds	45	1,347,119	10	18,446	15	555,029
Auxiliary finance and investment services	7,375	146,397,448	660	8,847,862	2,185	69,094,800
Auxiliary insurance services	1,225	37,230,553	130	1,459,003	395	12,594,183
Total financial & insurance services	19,610	235,279,979	1,290	16,192,418	18,125	701,446,979
Rental, hiring & real estate services						
Motor vehicle and transport equipment rental and hiring	1,185	1,009,531	165	9,437,436	265	7,156,251
Farm animal and bloodstock leasing	20	-7,143	5	2,137	5	52,667
Other goods and equipment rental and hiring	4,240	46,546,588	510	16,195,134	1,305	39,969,698
Non-financial intangible assets (except copyrights) leasing	935	20,012,990	25	143,344	395	11,456,221
Property operators	8,080	111,726,688	705	17,040,879	1,890	54,345,672
Real estate services	5,050	111,728,654	530	8,244,460	1,505	46,889,200
Total rental, hiring & real estate services	19,510	291,017,308	1,935	51,063,390	5,360	159,869,709
Professional, scientific & technical services						
Scientific research services	1,065	25,336,382	115	794,680	420	9,601,302
Architectural, engineering and technical services	31,775	691,764,281	3,740	32,261,308	13,330	371,712,510
Legal and accounting services	41,255	2,027,575,472	4,625	60,186,726	14,660	368,972,996
Advertising services	4,700	79,195,327	445	4,616,523	1,820	51,487,696
Market research and statistical services	1,500	31,147,139	140	971,231	615	17,210,538
Management and related consulting services	19,395	506,244,683	2,230	23,648,450	7,095	204,389,478
Veterinary services	1,280	48,832,583	165	3,858,333	270	8,961,177
Other professional, scientific and technical services	12,330	113,210,158	1,780	13,398,817	4,475	109,541,844
Computer system design and related services	16,480	336,943,739	1,725	11,861,051	7,210	174,600,978
Total professional, scientific & technical services	129,780	3,860,249,764	14,965	151,597,119	49,890	1,316,478,519
Administrative & support services						
Employment services	2,270	47,098,057	215	2,895,388	865	26,183,227
Travel agency and tour arrangement services	1,770	25,094,469	170	2,531,926	670	18,018,807
Other administrative services	10,650	153,198,238	880	7,190,980	4,930	115,266,028
Building cleaning, pest control and gardening services	50,255	701,890,868	4,465	52,972,898	26,775	725,015,566
Packaging services	240	4,858,019	20	313,537	110	3,159,663
Total administrative & support services	65,185	932,139,651	5,755	65,904,729	33,350	887,643,291

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part E: Business and professional items

Industry	Entrepreneurs tax offset-net small business entity income	
	no.	\$
Financial & insurance services		
Central banking	5	270
Depository financial intermediation	25	449,945
Non-depository financing	120	1,356,248
Financial asset investing	15,150	194,967,939
Life insurance	15	229,436
Health and general insurance	205	3,820,985
Superannuation funds	15	343,555
Auxiliary finance and investment services	2,180	40,819,396
Auxiliary insurance services	395	7,479,561
Total financial & insurance services	18,115	249,467,335
Rental, hiring & real estate services		
Motor vehicle and transport equipment rental and hiring	265	3,578,923
Farm animal and bloodstock leasing	5	14,580
Other goods and equipment rental and hiring	1,300	19,742,154
Non-financial intangible assets (except copyrights) leasing	395	8,804,188
Property operators	1,890	28,022,438
Real estate services	1,505	27,053,068
Total rental, hiring & real estate services	5,360	87,215,351
Professional, scientific & technical services		
Scientific research services	420	6,348,836
Architectural, engineering and technical services	13,325	227,603,247
Legal and accounting services	14,650	231,730,221
Advertising services	1,820	30,147,347
Market research and statistical services	615	11,059,774
Management and related consulting services	7,090	132,587,340
Veterinary services	270	4,857,211
Other professional, scientific and technical services	4,470	59,172,123
Computer system design and related services	7,205	113,129,589
Total professional, scientific & technical services	49,870	816,635,688
Administrative & support services		
Employment services	865	15,201,118
Travel agency and tour arrangement services	670	10,626,031
Other administrative services	4,930	76,296,923
Building cleaning, pest control and gardening services	26,770	406,274,670
Packaging services	110	1,854,031
Total administrative & support services	33,345	510,252,773

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part E: Business and professional items

Industry	Non-taxable individuals ²	Taxable individuals ³	Total individuals	Other business income	
	no.	no.	no.	no.	\$
Total public administration and safety	4,005	15,200	19,205	3,790	224,615,467
Education & training					
Preschool education	195	465	655	175	13,900,185
School education	525	1,725	2,250	430	31,904,233
Tertiary education	2,605	10,925	13,530	3,705	188,481,648
Adult, community and other education	21,015	49,385	70,400	24,795	812,505,049
Educational support services	430	1,485	1,915	550	21,723,630
Total education & training	24,765	63,985	88,745	29,655	1,068,514,745
Health care & social assistance					
Hospitals	435	2,430	2,865	965	131,121,279
Medical services	2,770	36,980	39,750	23,380	7,737,173,487
Pathology and diagnostic imaging services	175	1,780	1,955	815	268,043,221
Allied health services	16,700	56,665	73,365	35,270	4,635,519,764
Other health care services	220	940	1,160	370	23,600,189
Residential care services	330	890	1,220	270	19,979,938
Child care services	13,000	17,445	30,445	11,000	404,248,332
Other social assistance services	4,405	12,725	17,130	4,500	170,801,084
Total health care & social assistance	38,040	129,850	167,890	76,565	13,390,487,294
Arts & recreation services					
Museum operation	160	405	565	145	6,021,521
Parks and gardens operations	110	315	430	120	10,961,590
Creative and performing arts activities	28,285	80,845	109,130	33,860	1,018,818,771
Sports and physical recreation activities	1,775	6,170	7,945	2,715	172,052,985
Horse and dog racing activities	1,455	2,380	3,830	1,525	174,481,434
Amusement and other recreation activities	670	1,665	2,335	865	53,589,626
Gambling activities	500	1,185	1,685	665	219,447,191
Total arts & recreation services	32,960	92,960	125,920	39,895	1,655,373,118
Other services					
Automotive repair and maintenance	8,515	30,765	39,280	15,060	1,673,465,037
Machinery and equipment repair and maintenance	3,955	15,355	19,310	6,400	458,059,512
Other repair and maintenance	1,550	2,690	4,235	2,150	126,917,265
Personal care services	25,210	37,300	62,510	25,160	1,559,981,040
Funeral, crematorium and cemetery services	550	2,345	2,890	270	27,434,915
Other personal services	16,755	38,140	54,895	18,130	674,184,250
Religious services	520	710	1,230	230	6,740,988
Civic, professional and other interest group services	2,575	8,750	11,325	2,595	268,900,967
Private households employing staff and undifferentiated goods- and service-producing activities of households for own use	110	560	665	65	12,666,841
Total other services	59,730	136,615	196,345	70,065	4,808,350,815
Other⁷	453,475	1,349,660	1,803,130	139,360	9,572,361,895
Total all industries	1,278,525	3,674,335	4,952,855	1,012,405	94,101,546,799
TOTAL	3,274,060	9,105,970	12,380,030	1,038,730	100,825,454,300

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part E: Business and professional items

Industry	Total business income		Opening stock		Purchases & other costs	
	no.	\$	no.	\$	no.	\$
Total public administration and safety	3,835	227,053,044	240	5,261,592	545	34,216,036
Education & training						
Preschool education	180	13,921,247	10	503,289	20	537,537
School education	440	31,988,513	15	540,271	40	18,205,521
Tertiary education	3,730	190,571,399	145	3,204,268	390	39,655,260
Adult, community and other education	24,990	818,538,822	825	15,494,420	2,155	119,222,927
Educational support services	555	21,855,918	20	591,586	50	2,075,160
Total education & training	29,895	1,076,875,899	1,015	20,333,834	2,655	179,696,405
Health care & social assistance						
Hospitals	965	131,330,296	30	627,423	80	4,848,509
Medical services	22,785	7,760,726,817	525	43,224,011	880	246,374,942
Pathology and diagnostic imaging services	795	268,239,297	20	2,615,072	30	49,445,581
Allied health services	35,205	4,653,425,462	1,890	40,046,386	4,745	313,481,699
Other health care services	370	23,694,151	20	214,175	50	1,203,910
Residential care services	270	20,135,219	5	82,607	30	908,961
Child care services	11,090	407,316,964	95	2,301,570	650	32,521,555
Other social assistance services	4,585	173,446,600	80	1,887,552	250	22,095,239
Total health care & social assistance	76,070	13,438,314,806	2,665	90,998,796	6,715	670,880,396
Arts & recreation services						
Museum operation	150	6,075,180	25	584,333	35	752,897
Parks and gardens operations	120	11,050,880	15	454,854	30	1,853,155
Creative and performing arts activities	34,215	1,040,493,925	1,805	60,835,944	3,860	187,032,809
Sports and physical recreation activities	2,780	185,688,400	195	6,431,559	425	31,345,141
Horse and dog racing activities	1,465	175,080,725	245	14,493,690	265	36,361,430
Amusement and other recreation activities	865	53,872,126	75	977,193	155	4,733,895
Gambling activities	655	224,185,628	40	2,618,513	130	101,006,342
Total arts & recreation services	40,245	1,696,446,864	2,395	86,396,086	4,900	363,085,669
Other services						
Automotive repair and maintenance	15,075	1,680,721,443	2,860	49,733,395	6,805	600,519,912
Machinery and equipment repair and maintenance	6,440	461,324,739	980	13,527,581	2,690	128,843,155
Other repair and maintenance	2,150	128,238,723	475	10,329,797	995	27,436,378
Personal care services	25,280	1,568,475,459	6,495	42,450,063	12,580	266,341,235
Funeral, crematorium and cemetery services	280	27,858,533	35	934,526	60	9,674,068
Other personal services	18,260	678,358,425	735	13,529,736	2,480	99,537,010
Religious services	235	6,767,978	10	99,668	30	634,282
Civic, professional and other interest group services	2,600	269,887,376	220	63,140,256	465	44,859,030
Private households employing staff and undifferentiated goods- and service-producing activities of households for own use	70	12,856,397	5	266,857	5	3,403,661
Total other services	70,380	4,834,489,073	11,815	194,011,879	26,115	1,181,248,731
Other⁷	141,835	9,662,141,386	9,770	477,673,268	24,740	5,882,183,580
Total all industries	1,013,945	94,928,771,444	112,820	4,587,009,468	226,335	31,021,802,790
TOTAL	1,043,035	101,747,710,448	118,805	4,985,559,650	236,455	37,398,377,744

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part E: Business and professional items

Industry	Closing stock		Cost of sales		Contractor/subcontractor & commission expenses	
	no.	\$	no.	\$	no.	\$
Total public administration and safety	245	5,538,816	560	33,938,812	395	9,752,905
Education & training						
Preschool education	10	351,014	20	689,812	10	173,368
School education	20	398,231	40	18,347,561	25	410,928
Tertiary education	150	3,932,657	410	38,926,871	325	5,486,252
Adult, community and other education	875	17,539,250	2,240	117,178,097	2,145	30,236,042
Educational support services	15	531,068	50	2,135,678	50	889,124
Total education & training	1,065	22,752,220	2,760	177,278,019	2,555	37,195,714
Health care & social assistance						
Hospitals	35	1,061,620	80	4,414,312	70	2,808,624
Medical services	515	52,087,909	1,030	237,511,044	2,045	153,431,825
Pathology and diagnostic imaging services	15	1,186,851	40	50,873,802	35	10,088,662
Allied health services	2,050	44,068,572	4,890	309,459,513	3,035	141,367,034
Other health care services	20	250,407	50	1,167,678	25	430,167
Residential care services	10	164,395	30	827,173	15	221,965
Child care services	110	2,739,462	660	32,083,663	315	5,129,086
Other social assistance services	95	2,604,135	255	21,378,656	240	1,857,202
Total health care & social assistance	2,845	104,163,351	7,035	657,715,841	5,780	315,334,565
Arts & recreation services						
Museum operation	25	615,414	40	721,816	20	102,463
Parks and gardens operations	15	275,231	30	2,032,778	15	668,407
Creative and performing arts activities	1,965	40,564,813	4,095	207,303,940	3,915	50,628,080
Sports and physical recreation activities	210	5,288,671	430	32,488,029	270	4,593,356
Horse and dog racing activities	255	14,654,881	300	36,200,239	220	2,670,120
Amusement and other recreation activities	80	1,169,678	165	4,541,410	120	2,825,622
Gambling activities	45	3,989,878	130	99,634,977	50	723,378
Total arts & recreation services	2,590	66,558,566	5,185	382,923,189	4,605	62,211,426
Other services						
Automotive repair and maintenance	3,035	54,715,680	6,880	595,537,627	1,975	30,514,297
Machinery and equipment repair and maintenance	1,015	14,811,069	2,745	127,559,667	765	10,935,512
Other repair and maintenance	495	10,617,251	1,015	27,148,924	265	3,996,586
Personal care services	7,170	48,882,507	12,705	259,908,791	1,140	16,297,323
Funeral, crematorium and cemetery services	35	699,481	60	9,909,113	35	792,220
Other personal services	810	15,095,054	2,530	97,971,692	1,250	17,860,961
Religious services	10	85,189	30	648,761	10	114,792
Civic, professional and other interest group services	220	17,532,985	515	90,466,301	290	8,875,047
Private households employing staff and undifferentiated goods- and service-producing activities of households for own use	5	658,882	5	3,011,636	15	242,884
Total other services	12,800	163,098,098	26,485	1,212,162,512	5,745	89,629,622
Other⁷	11,345	518,172,934	25,815	5,841,683,914	6,765	84,467,620
Total all industries	119,270	4,713,689,103	244,010	30,895,123,155	119,680	3,036,728,772
TOTAL	125,780	5,165,008,367	254,955	37,218,929,027	120,920	3,043,749,844

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part E: Business and professional items

Industry	Rental expenses		Interest expenses within Australia		Depreciation expenses	
	no.	\$	no.	\$	no.	\$
Total public administration and safety	425	3,475,327	610	2,339,772	2,125	7,711,143
Education & training						
Preschool education	60	919,832	35	354,005	105	387,320
School education	65	508,220	30	141,207	235	413,231
Tertiary education	525	4,470,367	450	1,579,798	2,240	5,645,232
Adult, community and other education	5,115	43,236,469	2,445	7,839,309	14,280	30,707,106
Educational support services	70	683,868	45	207,841	305	557,404
Total education & training	5,835	49,818,756	3,005	10,122,160	17,165	37,710,293
Health care & social assistance						
Hospitals	200	3,748,777	160	1,707,500	550	1,911,114
Medical services	5,270	183,707,354	6,960	125,422,543	15,800	85,067,042
Pathology and diagnostic imaging services	70	8,854,704	110	1,308,884	400	1,445,116
Allied health services	13,830	200,049,696	6,340	61,306,704	21,885	76,276,966
Other health care services	85	723,847	45	238,221	205	556,419
Residential care services	45	1,126,647	45	3,324,240	145	855,702
Child care services	1,585	10,989,514	1,525	7,786,961	7,020	15,296,336
Other social assistance services	1,445	9,341,522	355	1,348,874	2,255	3,914,594
Total health care & social assistance	22,525	418,542,061	15,545	202,443,927	48,270	185,323,289
Arts & recreation services						
Museum operation	30	280,726	15	73,469	100	275,161
Parks and gardens operations	25	278,175	25	213,981	85	476,425
Creative and performing arts activities	4,840	26,574,970	2,165	6,820,363	21,015	39,412,108
Sports and physical recreation activities	460	7,848,198	550	2,653,788	1,745	7,460,036
Horse and dog racing activities	330	4,638,103	465	3,568,410	1,090	8,560,291
Amusement and other recreation activities	270	4,047,309	175	1,125,204	595	3,655,252
Gambling activities	70	1,323,839	120	1,344,205	435	1,071,642
Total arts & recreation services	6,020	44,991,320	3,515	15,799,420	25,065	60,910,915
Other services						
Automotive repair and maintenance	4,585	70,919,157	4,600	23,636,441	11,000	53,480,533
Machinery and equipment repair and maintenance	1,000	9,042,951	1,445	5,072,007	4,295	18,225,127
Other repair and maintenance	785	13,358,528	440	1,659,005	1,420	3,835,825
Personal care services	12,385	191,383,491	5,185	16,469,602	15,160	38,576,064
Funeral, crematorium and cemetery services	50	714,557	55	263,141	165	834,536
Other personal services	5,200	58,707,416	2,315	8,916,344	10,315	27,786,325
Religious services	25	151,034	20	57,736	120	301,462
Civic, professional and other interest group services	400	5,487,043	500	4,962,750	1,580	5,599,311
Private households employing staff and undifferentiated goods- and service-producing activities of households for own use	15	245,768	20	295,860	45	153,442
Total other services	24,445	350,009,945	14,580	61,332,886	44,100	148,792,625
Other⁷	14,490	104,738,383	12,095	73,708,307	55,490	127,544,668
Total all industries	166,405	2,460,982,181	205,790	1,679,828,343	606,155	2,706,873,712
TOTAL	168,115	2,471,222,457	211,715	1,724,400,810	614,235	2,720,371,929

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part E: Business and professional items

Industry	Motor vehicle expenses		Repairs & maintenance		Other expenses	
	no.	\$	no.	\$	no.	\$
Total public administration and safety	2,640	16,023,218	745	1,225,423	3,595	70,860,110
Education & training						
Preschool education	120	400,869	65	289,383	165	7,785,751
School education	265	755,146	55	100,060	395	5,551,922
Tertiary education	2,470	9,351,698	640	760,989	3,470	49,075,059
Adult, community and other education	16,180	57,105,753	4,760	5,991,791	23,055	240,815,705
Educational support services	340	994,788	75	84,429	530	10,673,161
Total education & training	19,370	68,608,254	5,595	7,226,652	27,620	313,901,598
Health care & social assistance						
Hospitals	570	2,176,996	125	130,991	900	41,565,321
Medical services	15,480	92,179,849	3,970	14,386,599	21,705	2,565,224,368
Pathology and diagnostic imaging services	420	2,007,340	65	183,769	735	116,324,926
Allied health services	23,425	80,312,694	8,240	17,813,901	33,985	1,739,820,230
Other health care services	235	869,089	50	30,744	340	6,356,013
Residential care services	190	696,969	70	341,874	250	9,593,418
Child care services	8,565	25,036,953	4,705	6,293,791	10,835	144,809,573
Other social assistance services	2,900	8,406,472	650	673,538	4,330	44,415,162
Total health care & social assistance	51,795	211,686,362	17,875	39,855,207	73,090	4,668,109,011
Arts & recreation services						
Museum operation	95	352,559	50	83,469	145	2,421,285
Parks and gardens operations	85	622,881	45	250,796	110	3,814,676
Creative and performing arts activities	20,040	59,591,861	5,540	5,160,707	31,880	282,894,586
Sports and physical recreation activities	1,930	9,722,815	690	2,791,396	2,660	63,068,549
Horse and dog racing activities	1,140	8,665,552	830	3,335,302	1,445	103,589,837
Amusement and other recreation activities	625	3,377,802	345	1,319,835	820	22,295,016
Gambling activities	495	2,076,712	175	250,682	645	98,810,555
Total arts & recreation services	24,415	84,410,182	7,675	13,192,187	37,710	576,894,504
Other services						
Automotive repair and maintenance	12,120	67,305,464	5,525	11,595,667	14,545	481,623,200
Machinery and equipment repair and maintenance	5,040	28,103,253	1,710	3,171,066	6,055	124,135,620
Other repair and maintenance	1,630	6,631,362	765	763,706	2,075	32,454,875
Personal care services	16,220	42,635,001	9,300	10,724,557	24,690	622,957,417
Funeral, crematorium and cemetery services	200	1,270,519	75	216,960	265	8,165,649
Other personal services	12,610	44,526,519	4,430	6,843,164	17,670	203,185,985
Religious services	145	472,915	30	88,182	215	2,306,377
Civic, professional and other interest group services	1,780	8,268,821	545	1,110,033	2,470	67,224,319
Private households employing staff and undifferentiated goods- and service-producing activities of households for own use	40	174,534	15	30,679	65	2,888,528
Total other services	49,785	199,388,388	22,390	34,544,014	68,045	1,544,941,970
Other⁷	78,850	251,949,077	17,245	25,660,789	123,520	1,127,038,989
Total all industries	687,965	3,489,699,814	255,990	752,060,433	956,410	24,483,703,828
TOTAL	696,655	3,511,348,694	258,715	756,352,085	981,580	24,802,149,700

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part E: Business and professional items

Industry	Total expenses - PP		Total expenses - NPP		Total business expenses	
	no.	\$	no.	\$	no.	\$
Total public administration and safety	95	2,406,256	3,665	146,237,005	3,750	148,758,550
Education & training						
Preschool education	0	0	175	11,538,291	175	11,538,291
School education	10	42,935	410	26,279,830	425	26,379,475
Tertiary education	110	1,507,519	3,555	115,734,787	3,640	117,320,118
Adult, community and other education	485	7,836,001	23,675	530,898,692	24,120	538,894,145
Educational support services	20	428,582	535	16,020,353	555	16,465,268
Total education & training	625	9,815,037	28,350	700,471,953	28,915	710,597,297
Health care & social assistance						
Hospitals	40	801,378	910	58,659,382	930	59,463,859
Medical services	1,625	82,938,847	21,640	3,491,419,122	22,185	3,573,486,635
Pathology and diagnostic imaging services	60	1,683,832	735	190,736,744	765	192,133,010
Allied health services	920	21,728,623	34,340	3,068,088,749	34,855	2,698,215,436
Other health care services	10	41,102	345	10,626,584	355	10,657,897
Residential care services	10	99,023	250	17,263,991	260	17,381,846
Child care services	145	1,586,404	10,905	248,731,563	11,035	250,599,289
Other social assistance services	90	943,689	4,430	91,854,560	4,510	92,798,797
Total health care & social assistance	2,900	109,822,898	73,560	7,177,380,695	74,895	6,894,736,769
Arts & recreation services						
Museum operation	5	68,560	150	4,330,338	150	4,399,898
Parks and gardens operations	5	512,968	110	7,989,089	115	8,500,759
Creative and performing arts activities	735	8,306,860	33,235	674,830,008	33,860	683,956,507
Sports and physical recreation activities	95	3,410,662	2,680	127,997,480	2,755	132,510,742
Horse and dog racing activities	210	15,772,708	1,340	157,010,110	1,475	173,313,240
Amusement and other recreation activities	25	846,617	845	42,651,582	865	43,645,935
Gambling activities	20	1,548,323	645	210,092,692	655	206,959,508
Total arts & recreation services	1,100	30,466,698	39,010	1,224,901,299	39,880	1,253,286,589
Other services						
Automotive repair and maintenance	310	7,395,694	14,850	1,343,630,387	15,030	1,351,773,331
Machinery and equipment repair and maintenance	205	4,325,680	6,265	325,404,221	6,410	330,436,747
Other repair and maintenance	35	951,607	2,105	89,939,964	2,135	90,951,608
Personal care services	250	5,930,276	25,075	1,221,452,594	25,290	1,228,642,514
Funeral, crematorium and cemetery services	10	46,583	265	22,593,344	275	22,640,167
Other personal services	390	5,620,513	17,985	465,280,058	18,325	471,187,015
Religious services	10	144,006	220	4,075,813	230	4,227,741
Civic, professional and other interest group services	240	9,251,906	2,405	185,743,772	2,610	194,995,740
Private households employing staff and undifferentiated goods- and service-producing activities of households for own use	10	213,128	60	6,931,900	70	7,145,028
Total other services	1,460	33,879,393	69,230	3,665,052,053	70,375	3,701,999,891
Other⁷	8,815	167,750,733	127,130	8,063,387,917	135,445	7,670,064,428
Total all industries	96,815	4,920,157,049	924,315	66,776,310,669	1,007,975	70,513,309,124
TOTAL	102,315	4,965,587,496	949,030	73,449,420,170	1,038,080	77,260,517,648

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part E: Business and professional items

Industry	Net income or loss from business this year		Other depreciating assets 1st deducted		Entrepreneurs tax offset-small business entity aggregate turnover	
	no.	\$	no.	\$	no.	\$
Total public administration and safety	3,920	74,625,822	350	4,460,584	1,615	49,633,344
Education & training						
Preschool education	180	2,464,927	15	316,778	70	2,006,124
School education	450	5,369,234	35	162,888	190	3,735,312
Tertiary education	3,840	70,245,572	410	4,039,507	1,675	45,441,616
Adult, community and other education	25,255	266,857,216	2,175	20,332,245	11,950	292,992,146
Educational support services	585	5,059,844	65	413,354	235	5,824,144
Total education & training	30,305	349,996,793	2,700	25,264,772	14,120	349,999,342
Health care & social assistance						
Hospitals	985	70,723,745	125	1,688,174	285	7,891,247
Medical services	23,885	4,104,607,375	3,620	77,735,350	2,065	66,248,861
Pathology and diagnostic imaging services	820	73,638,937	105	3,238,814	135	3,850,758
Allied health services	36,020	1,510,982,425	4,150	60,622,786	12,765	381,655,248
Other health care services	375	12,649,168	40	415,553	145	3,917,965
Residential care services	275	2,548,273	30	1,159,912	130	3,869,306
Child care services	11,170	153,090,541	1,355	10,644,181	6,010	197,808,737
Other social assistance services	4,685	78,197,073	445	3,321,430	2,095	52,496,937
Total health care & social assistance	78,215	6,006,437,537	9,870	158,826,200	23,630	717,739,059
Arts & recreation services						
Museum operation	155	1,627,951	10	88,003	60	1,771,333
Parks and gardens operations	120	2,282,441	20	322,613	45	1,623,527
Creative and performing arts activities	35,645	345,190,665	3,525	19,084,863	15,035	343,643,181
Sports and physical recreation activities	2,855	51,575,026	310	5,109,338	905	29,137,942
Horse and dog racing activities	1,550	40,077	170	4,111,071	290	9,451,134
Amusement and other recreation activities	885	9,599,085	120	2,372,370	300	10,068,904
Gambling activities	680	12,405,506	85	900,037	125	4,144,847
Total arts & recreation services	41,900	422,720,751	4,235	31,988,295	16,760	399,840,868
Other services						
Automotive repair and maintenance	15,310	313,804,240	1,785	28,154,405	4,635	166,000,529
Machinery and equipment repair and maintenance	6,580	123,464,790	695	10,775,316	2,325	74,222,867
Other repair and maintenance	2,165	36,144,787	175	2,435,624	895	30,242,472
Personal care services	25,610	329,735,354	2,425	23,057,719	9,420	303,668,928
Funeral, crematorium and cemetery services	290	5,005,665	25	428,563	105	2,845,559
Other personal services	18,725	198,139,579	1,840	17,059,802	8,205	238,843,886
Religious services	240	2,499,007	30	186,768	100	2,544,868
Civic, professional and other interest group services	2,740	73,587,053	225	3,044,263	1,025	31,552,064
Private households employing staff and undifferentiated goods- and service-producing activities of households for own use	70	5,449,205	10	329,568	25	734,897
Total other services	71,730	1,087,829,680	7,210	85,472,028	26,730	850,656,070
Other⁷	148,155	1,368,298,105	11,565	99,007,163	82,135	2,170,049,782
Total all industries	1,060,040	22,247,746,360	106,225	1,613,562,514	427,575	13,248,167,316
TOTAL	1,093,675	22,312,777,800	107,730	1,626,712,267	453,050	14,049,702,849

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part E: Business and professional items

Industry	Entrepreneurs tax offset-net small business entity income	
	no.	\$
Total public administration and safety	1,615	29,224,199
Education & training		
Preschool education	70	1,096,683
School education	190	2,353,799
Tertiary education	1,670	27,823,638
Adult, community and other education	11,940	160,830,334
Educational support services	235	3,779,814
Total education & training	14,110	195,884,268
Health care & social assistance		
Hospitals	285	4,669,218
Medical services	2,065	44,132,696
Pathology and diagnostic imaging services	135	2,574,257
Allied health services	12,760	223,192,396
Other health care services	145	2,465,686
Residential care services	130	2,197,493
Child care services	6,010	104,724,983
Other social assistance services	2,095	31,358,136
Total health care & social assistance	23,625	415,314,865
Arts & recreation services		
Museum operation	60	823,627
Parks and gardens operations	45	864,525
Creative and performing arts activities	15,025	190,350,756
Sports and physical recreation activities	905	15,254,520
Horse and dog racing activities	290	3,900,503
Amusement and other recreation activities	300	4,705,761
Gambling activities	125	2,050,556
Total arts & recreation services	16,745	217,950,248
Other services		
Automotive repair and maintenance	4,635	80,714,014
Machinery and equipment repair and maintenance	2,325	36,923,676
Other repair and maintenance	895	15,097,943
Personal care services	9,420	146,703,483
Funeral, crematorium and cemetery services	105	1,578,553
Other personal services	8,200	125,008,465
Religious services	100	1,502,508
Civic, professional and other interest group services	1,025	17,811,397
Private households employing staff and undifferentiated goods- and service-producing activities of households for own use	25	450,458
Total other services	26,720	425,790,497
Other⁷	82,110	1,113,855,929
Total all industries	427,395	7,193,323,898
TOTAL	452,835	7,462,864,611